

Presentment Date and Time: August 24, 2009 at 12:00 p.m (Prevailing Eastern Time)

Objection Deadline: August 24, 2009 at 11:30 a.m (Prevailing Eastern Time)

Hearing Date and Time (If an Objection is Filed): August 26, 2009 at 10:00 a.m. (Prevailing Eastern Time)

WEIL, GOTSHAL & MANGES LLP

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Richard P. Krasnow

Attorneys for Debtors

and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
	:
-----X	

**NOTICE OF PRESENTMENT OF APPLICATION OF THE
DEBTORS PURSUANT TO SECTIONS 327(e) AND 328(a) OF THE
BANKRUPTCY CODE AND RULE 2014 OF THE FEDERAL
RULES OF BANKRUPTCY PROCEDURE FOR AUTHORIZATION
TO EMPLOY AND RETAIN BINGHAM MCCUTCHEN LLP
AS SPECIAL COUNSEL, *NUNC PRO TUNC* TO AUGUST 1, 2009**

PLEASE TAKE NOTICE that the undersigned will present the annexed

Application (the "Application") of Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases (together, the "Debtors") pursuant to § 327(e) and § 328(a) of title 11 of the United States Code (the "Bankruptcy Code") and d Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") for authorization to employ Bingham McCutchen LLP ("Bingham") as special counsel, *nunc pro tunc* to August 1, 2009, all as more fully described in the Application, to the Honorable James M. Peck, United States Bankruptcy Judge, for approval and signature on **August 24, 2009 at 12:00 p.m. noon (Prevailing Eastern Time).**

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, shall be in writing, shall conform to the Bankruptcy Rules and the Local Rules of the Bankruptcy Court for the Southern District of New York, shall set forth the name of the objecting party, the basis for the objection and the specific grounds thereof, shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's case filing system and by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with two hard copies delivered directly to Chambers), and shall be served upon: (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York, 10004, Courtroom 601; (ii) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York, 10153, Attn: Richard P. Krasnow, Esq.; (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York, 10004, Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis, Esq.; (iv) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York, 10005, Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq., attorneys for the Official Committee of Unsecured Creditors appointed in these cases; and (v) Bingham McCutchen LLP, One Battery Park Plaza, 34th Floor, New York, NY 10004, Attn: Rajiv Madan, Esq., **so as to be so filed and received by no later than August 24, 2009 at 11:30 a.m. (prevailing Eastern Time)** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only if a written objection is timely filed and served, a hearing will be held on **August 26, 2009, at 10:00 a.m. (Prevailing Eastern Time)** at the United States Bankruptcy Court for the Southern District of New York, Honorable

James M. Peck, United States Bankruptcy Judge, One Bowling Green, New York, New York
10004-1408. If an objection is filed the moving and objecting parties are required to attend the
hearing, and failure to appear may result in relief being granted or denied upon default.

Dated: August 14, 2009
New York, New York

/s/ Richard P. Krasnow
Richard P. Krasnow

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
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Facsimile: (212) 310-8007

Attorneys for Debtors
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**APPLICATION OF THE DEBTORS
PURSUANT TO SECTIONS 327(e) AND 328(a) OF THE
BANKRUPTCY CODE AND RULE 2014 OF THE FEDERAL
RULES OF BANKRUPTCY PROCEDURE FOR AUTHORIZATION
TO EMPLOY AND RETAIN BINGHAM MCCUTCHEN LLP
AS SPECIAL COUNSEL, NUNC PRO TUNC TO AUGUST 1, 2009**

TO THE HONORABLE JAMES M. PECK,
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors") and, collectively with their non-debtor affiliates, ("Lehman"), submit this Application pursuant to § 327(e) and § 328(a) of title 11 of the United States Code (the "Bankruptcy Code") for

Authorization to Employ, *Nunc Pro Tunc*, Bingham McCutchen LLP (“Bingham” or the “Firm”) as Special Counsel (this “Application”) and respectfully represent:

Preliminary Statement

1. This Application is being submitted as a result of the August 1, 2009 combination of the law firms McKee Nelson LLP (“McKee”) and Bingham.¹ As set forth more fully below, McKee was retained by the Debtors as special counsel at the outset of the above-referenced proceedings for certain tax controversy matters (and later for certain securitization and capital markets matters), and all of the McKee attorneys who previously represented the Debtors in these cases will continue to represent the Debtors as partners or employees of Bingham. In support of this Application, the Debtors rely on the Supplemental Declaration of Rajiv Madan, Esq., a partner at Bingham (the “August 2009 Madan Declaration”), filed on August 1, 2009, and attached hereto as Exhibit A.

Background

2. Commencing on September 15, 2008 and periodically thereafter (as applicable, the “Commencement Date”), LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

¹ While the Debtors believe a new retention application is not necessarily required when a retained law firm combines with another law firm, they are submitting this Application in an abundance of caution.

3. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

4. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 (“SIPA”) with respect to Lehman Brothers Inc. (“LBI”). A trustee appointed under SIPA is administering LBI’s estate.

5. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583] the Court approved the U.S. Trustee’s appointment of the Examiner.

6. On October 8, 2008, the Debtors submitted an application for authorization to employ, *nunc pro tunc*, McKee as special tax counsel. On March 10, 2009, the Debtors submitted an expanded retention application to employ, *nunc pro tunc*, McKee for additional securitization and capital markets matters. By orders dated November 5, 2008 (for tax controversy matters) and March 24, 2009 (for securitization and capital markets matters), McKee was retained by the Debtors as special counsel to continue to perform such legal services for the Debtors.

7. McKee combined with Bingham effective August 1, 2009. Accordingly, the Firm filed a Notice of Change of Firm Name and a Supplemental Declaration of Rajiv Madan on Behalf of Bingham McCutchen in the Debtors’ chapter 11 cases on August 1, 2009. As a result of the combination, all of the McKee attorneys who previously represented the Debtors in the above-referenced cases are now partners, counsel or associates of Bingham, and they will continue to represent the Debtors in these matters.

Jurisdiction

8. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Lehman's Business

9. Prior to the events leading up to these chapter 11 cases, Lehman was the fourth largest investment bank in the United States. For more than 150 years, Lehman had been a leader in the global financial markets by serving the financial needs of corporations, governmental units, institutional clients and individuals worldwide.

10. Additional information regarding the Debtors' businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

Relief Requested

11. The statutory predicate for the relief sought herein is sections 327(e) and 328(a) of the Bankruptcy Code, Rule 2014(a) of the Bankruptcy Rules, and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (the "Local Rules"). By this Application, the Debtors seek entry of an order, pursuant to § 327(e) of the Bankruptcy Code, authorizing the employment and retention of Bingham as special counsel to continue to perform certain necessary legal services pertaining to the Debtors' chapter 11 cases, effective as of August 1, 2009.

Basis for Relief

12. The August 2009 Madan Declaration, executed on behalf of Bingham in accordance with sections 327(e), 328(a), and 329 of the Bankruptcy Code and Rules 2014(a) and 2016(b) of the Bankruptcy Rules, was filed August 1, 2009, and is incorporated herein by reference. The Debtors' knowledge, information, and belief regarding the matters set forth in this Application are based on, and made in reliance upon, the August 2009 Madan Declaration.

13. The retention of Bingham under the terms described herein is appropriate under Bankruptcy Code sections 327(e), 328(a), and 1107(b). Section 327(e) provides for the appointment of special counsel for a specific purpose where the proposed counsel does not possess any interest materially adverse to the debtor with regard to the matter(s) that will be handled by counsel. Section 327(e) provides:

The trustee, with the court's approval, may employ, for a specified special purpose, other than to represent the trustee in conducting the case, an attorney that has represented the debtor, if in the best interest of the estate, and if such attorney does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.

11 U.S.C. § 327(e).

14. Moreover, section 1107(b) provides that "a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case."

11 U.S.C. § 1107(b). Simply put, section 327(e) of the Bankruptcy Code authorizes the retention of counsel who previously represented a debtor prepetition provided that: (a) the appointment is in the best interest of the debtor's estate; (b) counsel does not hold an interest adverse to the estate with respect to the matter for which counsel is to be employed; and (c) the specified special purpose for which counsel is being retained does not rise to the level of conducting the

bankruptcy case for the debtor in possession. *See In re DeVlieg, Inc.*, 174 B.R. 497 (N.D. Ill. 1994); *see also In re AroChem Corp.*, 176 F.3d 610, 622 (2d Cir. 1999) (noting that “where the interest of the special counsel and the interest of the estate are identical with respect to the matter for which special counsel is retained, there is no conflict and the representation can stand”) (emphasis in original).

**Bingham Holds No Disqualifying Adverse Interest
and its Retention is in the Best Interests of the Estate**

15. To the best of the Debtors’ knowledge, Bingham does not represent or hold any interest adverse to the Debtors or their estates with respect to the matters as to which Bingham is to be employed. *See In re AroChem Corp.*, 176 F.3d at 622 (emphasizing that, under section 327(e) of the Bankruptcy Code, potential conflicts must be evaluated only with respect to the scope of the proposed retention). The Debtors have been informed that Bingham will conduct an ongoing review of its files to ensure that no disqualifying circumstances arise and, if any new relevant facts or relationships are discovered, Bingham will supplement its disclosure to the Court. *See* August 2009 Madan Declaration at ¶ 5.

16. As set forth in the August 2009 Madan Declaration, Bingham represents certain creditors of the Debtors and has appeared on behalf of those clients in the Debtors’ chapter 11 proceedings. These representations have been limited in scope and are unrelated to the tax, securitization and capital markets matters for which the McKee attorneys were originally retained. *See* August 2009 Madan Declaration at ¶¶ 15-20.

17. Based on the foregoing and the disclosures set forth in the August 2009 Madan Declaration, Bingham does not hold or represent an interest adverse to the Debtors’ estates that would impair Bingham’s ability to perform professional services for the Debtors,

objectively and in accordance with § 327(e) of the Bankruptcy Code, regarding the matters on which Bingham is proposed to be engaged. *See* August 2009 Madan Declaration at ¶¶ 7-20.

18. To the best of the Debtors' knowledge, neither Bingham nor any partner, associate, or counsel thereof has any connection with the Debtors, the U.S. Trustee or any Parties in Interest, except as set forth in the August 2009 Madan Declaration.

19. The Debtors also seek to retain Bingham because: (a) Bingham is well qualified to act as special counsel on the tax controversy, securitizations, and capital markets matters for which it will be retained; (b) since the Commencement Date, McKee has represented the Debtors as special counsel on the matters for which the Debtors seek to continue representation through Bingham; (c) prior to the Commencement Date, McKee actively represented the Debtors and their affiliates with regard to various matters; and (d) the Debtors believe that continuation of such representation is in the best interest of the estates. Bingham has both a national and international practice, with more than 1,100 lawyers in fourteen offices throughout the United States, as well as in London and Tokyo, and has experience in all aspects of the law that are likely to arise in the Debtors' matters.

20. As of June 30, 2009, McKee had billed the Debtors approximately \$6,305,000 for fees and expenses related to tax matters and \$311,900 for fees and expenses related to securitization and capital markets matters. *See* August 2009 Madan Declaration at ¶ 2.

21. As a result of its prepetition representation, the Firm's attorneys are familiar with the Debtors' complex tax controversy matters, including the relevant factual and legal issues, and are in the best position to assist the Debtors in handling the matters before the IRS and in litigation. The Debtors believe that, given the experience and familiarity of those

attorneys with the Debtors' tax issues, it would be imprudent and inefficient to lose that knowledge base with respect to these ongoing matters during these chapter 11 cases. Given the specialized nature of the work performed and the Firm's long-standing engagement on the Debtors' and their affiliates' tax controversy matters, if the Debtors were required to retain counsel other than Bingham in connection with the matters on which Bingham is to be employed as provided herein, the Debtors, the estates, and all parties in interest would be unduly burdened by the time and expense necessary for such counsel to become familiar with the intricacies of the Debtors' tax issues and business operations.

22. Bingham has stated its desire and willingness to represent the Debtors in these matters and to render the necessary professional services as special counsel to the Debtors. Based on the foregoing, the Debtors submit that the relief requested is necessary and appropriate, is in the best interests of the estates and creditors, and should be granted in all respects.

Professional Compensation

23. The Debtors, subject to the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and further orders of the Court, propose to compensate Bingham at the Firm's regular hourly rates for legal and non-legal personnel, and to reimburse Bingham for all reasonable and necessary expenses pursuant to the provisions of § 330 and § 331 of the Bankruptcy Code. Bingham's hourly rate structure for its domestic offices ranges from \$605 to \$995 for partners and of counsel, \$300 to \$590 for associates and counsel, and \$215 to \$305 for paraprofessionals. These rates may change from time to time in accordance with Bingham's established billing practices and procedures and, generally, are adjusted in January of each year. Bingham will not charge rates in excess of rates previously charged by McKee in

connection with the Debtors' chapter 11 cases, except to the extent any increases are a result of the Firm's annual adjustments. *See* August 2009 Madan Declaration at ¶ 27. The Debtors submit that such rates and charges are reasonable.

24. To the extent that any affiliates of the Debtors subsequently commence a chapter 11 case, which is jointly administered with these cases, the Debtors request that the relief herein apply to such affiliates and their respective chapter 11 estates. Bingham agrees to file such additional disclosure as necessary pursuant to § 327(e) and § 328(a) of the Bankruptcy Code. *See* August 2009 Madan Declaration at ¶ 5.

Nunc Pro Tunc

25. Bingham has performed work on the Debtors' tax controversy, securitization and capital markets matters in good faith beginning on August 1, 2009 to properly advance and protect the interests of the Debtors. Bingham performed this work at the direction of the Debtors. Accordingly, it is appropriate that Bingham be retained *nunc pro tunc* to August 1, 2009. *See* August 2009 Madan Declaration at ¶ 2.

Notice

26. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Application in accordance with the procedures set forth in the amended order entered on February 13, 2009 governing case management and administrative procedures for these cases [Docket No. 2837] on (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; and (vi) all parties who

have requested notice in these chapter 11 cases. The Debtors submit that no other or further notice need be provided.

27. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE, the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: August 14, 2009
New York, New York

/s/ Richard P. Krasnow
Richard P. Krasnow

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767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

(August 2009 Madan Declaration)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
	:
-----X	

**SUPPLEMENTAL DECLARATION OF RAJIV MADAN
ON BEHALF OF BINGHAM MCCUTCHEN PURSUANT TO
SECTIONS 327, 328(a), 329 AND 504 OF THE BANKRUPTCY
CODE AND RULES 2014(a) AND 2016(b) OF THE BANKRUPTCY RULES**

Rajiv Madan, being duly sworn, deposes and says:

1. I am an attorney and member of the firm Bingham McCutchen LLP ("Bingham" or the "Firm") and am duly authorized to make this declaration on the Firm's behalf. I was formerly a member of the firm McKee Nelson LLP ("McKee"), which combined with Bingham effective as of August 1, 2009. I submit this Supplemental Declaration in support of the continued engagement by Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors (collectively, the "Debtors") of the combined firm as special counsel under section 327(e) of title 11 of the United States Code (the "Bankruptcy Code"). I have been the principal partner in charge of the tax controversy matters related to the Debtors since March 2005, and have continued in that capacity since being retained by the Debtors in their chapter 11 cases. All of the attorneys and paralegals from McKee who previously worked with me on tax controversy matters related to the Debtors are now members of, or employed by, Bingham, and I intend to have each of them continue their work on behalf of the Debtors.

2. McKee represented certain of the Debtors and their affiliates in a range of tax controversy matters since 2005, and represented certain of the Debtors in connection with various securitization and capital markets matters since 2001. By orders dated November 5, 2008 (for tax controversy matters) and March 24, 2009 (for securitization and capital markets matters), McKee was retained by the Debtors as special counsel to continue to perform such legal services for the Debtors. As of June 30, 2009, McKee had billed the Debtors approximately \$6,305,000 for fees and expenses related to tax matters and \$311,900 for fees and expenses related to securitization and capital markets matters.

3. As set forth more fully herein, in connection with the combination of McKee and Bingham, and as may be required by Bankruptcy Rule 2014, attorneys and paralegals working under my supervision reviewed Bingham's "connections" with the parties enumerated in the "parties in interest list" provided by counsel for the Debtors as of July 21, 2009.¹

4. This Declaration supplements my previous declarations on behalf of McKee dated October 8, 2008 (Docket No. 916) (the "Original Declaration") and March 17, 2009 (Docket No. 3171), and the declaration of my partner, Jeffrey Johnson, dated March 10, 2009 (Docket No. 3040) (collectively, and together with the Original Declaration, the "Previous Declarations"). The Previous Declarations remain applicable to the extent they disclose McKee's "connections" with the Parties in Interest prior to the combination with Bingham. The primary purpose of this Declaration is to disclose Bingham's "connections" with such parties immediately prior to the

¹ Bingham has performed conflicts searches for approximately 1,300 of the entities and their affiliates included in the list provided by the Debtors (the "Debtors' List"). The results of those searches are contained herein. For the purposes of this Declaration, "Parties in Interest" shall mean the parties in interest for which conflicts searches were conducted, a list of which is attached hereto as Schedule 1. It is my understanding that Bingham did not conduct such searches for those entities identified on the Debtors' List as "Potential Parties in Interest." I do not believe a search of "potentially" interested parties is necessary to satisfy the requirements of Bankruptcy Rule 2014. However, to the extent the United States Trustee requires that the Firm also conduct conflict searches with respect to those parties, the Firm would certainly be willing to do so.

combination of the firms, and to make additional disclosures required by the Bankruptcy Code and the Bankruptcy Rules as a result thereof.

5. Except as otherwise stated herein, I have personal knowledge of the matters set forth herein, and, if called as a witness, would testify competently thereto.² To the extent any information disclosed herein requires amendment or modification upon Bingham's completion of further review, or as additional party in interest information becomes available to it, a further supplemental declaration reflecting such amended or modified information will be submitted to the Court.

6. Despite our substantial efforts to identify and disclose connections with the Debtors and the Parties in Interest in these cases, because the Debtors are a large enterprise with many creditors and other relationships, Bingham is unable to state with complete certainty that all of its client connections with the Debtors and the Parties in Interest have been disclosed. In this regard, if Bingham discovers additional information that requires disclosure, the Firm will file supplemental disclosures with the Court.

**Bingham's Connections to Parties In Interest
In Matters Unrelated to the Debtors' Chapter 11 Cases**

7. Bingham maintains databases containing the names of current and former clients and certain other parties related to such clients. As stated above, in connection with this Declaration, I caused attorneys and paralegals working under my supervision to conduct a detailed review of the information generated from these databases to determine Bingham's "connections"³ with the Parties in Interest. I was assisted in this matter by a McKee partner and

² Certain of the disclosures herein relate to matters within the knowledge of other attorneys at Bingham (including former McKee attorneys) and are based on information provided by them.

³ To the best of my knowledge, neither the term "connection" as used in Bankruptcy Rule 2014 nor the proper scope of a professional's search for "connections" has been completely defined, and I am

counsel (both now with Bingham) who are experienced in such matters. Based upon this review, while Parties in Interest (including certain of the Debtors) may be current or former clients of Bingham, or may otherwise be involved in litigation or transactional matters in which Bingham represents a client, I do not believe that Bingham holds any interest adverse to the estates with respect to any of the tax, securitization or capital markets matters for which Bingham is retained. Furthermore, to the best of my knowledge, neither Bingham nor any attorney at the Firm holds or represents any interest adverse to the Debtors' estates with respect to such matters.

8. As part of its comprehensive legal practice, Bingham has represented in the past and may currently represent certain of the Parties in Interest (including subsidiaries and other related entities). These representations may include, among other things, various general corporate, financial restructuring, finance, securities, environmental, real estate, tax and employee benefits, intellectual property, and litigation matters. Except as expressly set forth herein, such representations are not directly related to the Debtors' chapter 11 cases.

9. To the extent Bingham's research of its relationships with the Parties in Interest indicates that Bingham has represented within the past two years, or currently represents, any of the Parties in Interest or entities that may be related to such Parties in Interest, the identities of these entities and their respective relationships to the Debtors are set forth in Schedule 2, attached hereto.

10. I understand that the Debtors have retained or will retain various professionals to aid in the prosecution of the Debtors' chapter 11 cases, including the professionals included on the list of Parties in Interest provided to the Firm. In the past, attorneys at Bingham have worked

therefore required to exercise some degree of professional judgment in applying that term to the facts of which I am aware, as well as in defining the scope of how to search for such facts. Out of an abundance of caution, I may be disclosing items that are not disqualifying or problematic under either the Bankruptcy Code or applicable standards of professional ethics.

with certain of these professionals on various matters, representing either the same parties, parties with similar interests or parties with adverse interests. In addition, certain of these firms may be current or former clients of Bingham. We believe it is also likely that many of the professionals who may appear in these cases are trustees, witnesses, advisors or counsel, as the case may be, in transactions or cases in which Bingham also represents a client. Bingham may retain various such professionals or affiliates thereof to provide, *inter alia*, litigation support and financial advisory services to Bingham or Bingham's clients in a variety of past, present or future engagements. Current employees at Bingham may be former employees of, or related to employees of, one or more of the other professionals in this case. In addition, attorneys at Bingham belong to professional organizations to which other professionals who may appear in these cases may also belong.

11. To the best of my knowledge and belief, insofar as I have been able to ascertain after reasonable inquiry, neither I, nor Bingham, nor any partner or associate thereof, has any connection with the Debtors, the U.S. Trustee or any Parties in Interest, except as set forth herein.

12. I am not related, and, to the best of my knowledge, no other Bingham attorney is related, to any United States Bankruptcy or District Judge for the Southern District of New York or to the United States Trustee in these chapter 11 cases.

13. Bingham attorneys may have personal relationships with persons affiliated with certain of the Parties in Interest and with certain Judges in the Southern District of New York (whether arising from clerkships or otherwise). Bingham attorneys may also have ordinary business relationships with various Parties in Interest and may have previously been employed

by Parties in Interest. It is my understanding that none of the foregoing relationships are related to the Debtors' chapter 11 cases.

14. I do not understand Bankruptcy Rule 2014(a) or other applicable law to require disclosure of each present or future engagement Bingham receives from a Party in Interest as long as it is unrelated to the Debtors' chapter 11 cases. Bingham intends to accept engagements from other Parties in Interest (whether existing or new clients), but will not undertake a representation in which the client would be adverse to the Debtors with respect to the tax, securitization or capital markets matters for which the Firm is retained.

**Bingham's Connections to Parties In Interest
In Matters Related to the Debtors' Chapter 11 Cases**

15. Bingham has a comprehensive U.S. and international creditors' rights practice. Prior to the combination with McKee, Bingham represented a number of Firm clients in connection with the Debtors' chapter 11 cases (and, as set forth below, will continue to do so subject to certain restrictions). McKee, on the other hand, did not have a stand-alone bankruptcy practice prior to the combination and, thus, included a statement in the Original Declaration that the firm would not "undertake a representation directly related to the Debtors' chapter 11 cases." Original Declaration, ¶ 9. Consistent with that statement, prior to the combination, the attorneys at McKee did not represent any creditors in connection with the Debtors' bankruptcy cases.

16. A list of clients which Bingham advises in connection with the Debtors' chapter 11 cases is attached hereto as Schedule 3 (collectively, the "Bingham Clients").⁴ These representations have thus far been limited in scope and are unrelated to the tax, securitization and capital markets matters for which the McKee attorneys were originally retained. To that end, I note the following:

- Bingham has not advised any of the Bingham Clients in connection with any tax issues related to the Debtors' chapter 11 cases.
- Most of the issues raised in the pleadings filed to date by Bingham on behalf of such clients have been resolved. As of the date hereof, the only pending contested matter or adversary proceeding in the bankruptcy case in which Bingham is involved is an adversary proceeding in which State Street Bank and Trust Company seeks a declaratory judgment against one of the Debtors concerning the ownership of certain assets.
- Nearly all of the issues for the Bingham Clients arise out of stand-alone actual or potential claims. A number of the Bingham Clients' claims arise in circumstances where the primary Lehman entity involved is not a chapter 11 debtor (but is, instead, involved in the Lehman Brothers, Inc. ("LBI") proceeding under the Securities Investor Protection Act of 1970 ("SIPA") or one of the foreign insolvency cases), and the only issue in the chapter 11 cases is a potential guaranty claim.

17. I do not believe there are any actual or potential conflicts which would preclude Bingham from simultaneously representing the Debtors and the Bingham Clients. Based on, among other things, the following pertinent facts, I do not believe such dual representation will cause any harm to the Debtors or the Bingham Clients:

- The Debtors have requested that Bingham continue to represent them as special counsel in their chapter 11 cases.
- The Debtors have consented to and have waived any potential conflicts resulting from Bingham's representation of the Bingham Clients on matters that may be

⁴ I note that Schedule 3 includes only clients whom Bingham advises in connection with the Debtors' chapter 11 cases. The attached list does not include Bingham clients who Bingham believes may have an interest in the Debtors' cases, but who have not specifically requested that Bingham represent them in connection therewith.

adverse to the Debtors, so long as those engagements are not related to and would not cause Bingham to represent a party adverse to the Debtors on the tax, securitization and capital markets matters for which the Firm is retained.

- Each Bingham Client has consented to, or will consent to, and has waived, or will waive, any potential conflicts resulting from Bingham's simultaneous representation of it and the Debtors in connection with the Debtors' chapter 11 cases.
- The attorneys or non-attorneys who are involved in Bingham's representation of the Bingham Clients (collectively, the "Creditors' Team") are primarily located in the Firm's New York, Boston, Hartford and UK offices. In contrast, all of the attorneys or non-attorneys from McKee who are working on the Debtors' substantive tax, securitization and capital markets matters (collectively, the "Debtors' Team") are based in Washington, D.C.
- None of the work performed or anticipated to be performed for the Bingham Clients is related to the Firm's work for the Debtors, and the Debtors' Team has not been (and does not expect to be) adverse to the Creditors' Team in any matter related to the Debtors.
- Attorneys working on substantive tax and securitization matters for the Debtors will be in completely separate administrative groups within Bingham from the attorneys working on the matters for the Bingham Clients. (Former McKee attorneys working on tax matters for the Debtors are part of Bingham's "Tax and Employee Benefits" group within the "Corporate" area, and former McKee attorneys working on securitization or capital markets matters for the Debtors are part of Bingham's "Capital Markets" group within the "Securities" area. In contrast, most of the attorneys representing the Bingham Clients are in the "Financial Restructuring" group within the "Financial Institutions" area, and none are in the Tax and Employee Benefits Group.
- The only parties adverse to the Debtors with respect to the matters for which McKee has been retained are the Internal Revenue Service and the Department of Justice, neither of whom I believe are or have ever been Bingham clients.

18. While I do not believe there are any actual or potential conflicts (or any restrictions under section 327(e) of the Bankruptcy Code) which would preclude Bingham from representing the Debtors and the Bingham Clients, to avoid even the appearance of impropriety resulting from such representations, the Firm will be implementing certain voluntary safeguards, including, as set forth more fully below, establishing an ethical wall between the Debtors' Team

and the Creditors' Team. In order to implement the wall, Bingham management will send a memorandum to all personnel at Bingham who have billed time (or, in the case of non-billing personnel, who support those who have billed time) to matters related to the Debtors' chapter 11 cases. Each recipient of the memorandum will be required to sign and return it to a designated person, which signature will indicate the recipient's understanding of the memorandum and his/her obligation to comply therewith. The memorandum will include the following provisions:

- The members of the Debtors' Team shall not be permitted to be involved in any way in Bingham's representation of any of the Bingham Clients in connection with the Debtors' chapter 11 cases.
- The members of the Creditors' Team shall not be permitted to be involved in any way in Bingham's representation of any of the Debtors in connection with the Debtors' chapter 11 cases.
- No member of the Debtors' Team may disclose to anyone on the Creditors' Team any confidences or secrets or work product of the Debtors or seek to obtain confidences or secrets or work product from members of the Creditors' Team.
- No member of the Creditors' Team may disclose to anyone on the Debtors' Team any confidences or secrets or work product of the Bingham Clients or seek to obtain confidences or secrets or work product from members of the Debtors' Team.
- Each member of the Debtors' Team and the Creditors' Team is responsible for ensuring that all documents relating to the work of its team are kept in a secure location when not in use and for ensuring that such secure locations are not accessible to members of the other team.
- To the extent reasonably practicable, files should not be maintained on shared Firm directories, and secure areas for file storage must be created. Files relevant to the Bingham Clients and/or the Debtors which are maintained on individuals' desktop or laptop computers must be backed up to these secure areas.
- The procedures set forth in this memorandum are mandatory and must be complied with. Such compliance is of utmost importance both to the interests of our clients and to the integrity and reputation of our Firm. Any breach of the procedures set forth in this memorandum by any person will be grounds for sanctions, including dismissal where circumstances warrant, and may subject such person to liability.

19. In furtherance of the foregoing, to the extent practicable, Bingham will take the steps necessary to ensure that the Debtors' Team will not have access to any electronic or other documents related to the Debtors that are drafted or maintained by the Creditors' Team and the Creditors' Team will not have access to any electronic or other documents related to the Debtors that are drafted or maintained by the Debtors' Team.

20. Additionally, Bingham will not represent any creditors in the Debtors' chapter 11 cases adverse to the Debtors on the tax controversy matters and securitization and capital markets transactions for which the Firm is retained, as required by section 327(e) of the Bankruptcy Code. The Creditors' Team intends to continue to advise clients in connection with the Debtors' chapter 11 cases (including, but not limited to, the Bingham Clients listed on Schedule 3). No member of the Debtors' Team will be permitted to participate in any such representations (and, in particular, no member of the Debtors' Team will provide any tax or other advice to the Bingham Clients in connection with the Debtors' chapter 11 cases).

**Bingham's Connections to the Debtors in
Matters Not Directly Related to the Chapter 11 Cases**

21. Bingham currently represents and may continue to represent other clients in, among other things, derivative transactions, investing or lending transactions, real estate, litigation, and bankruptcy matters in which the Debtors or their non-debtor affiliates may have an interest, but which are not directly related to the Debtors' chapter 11 cases. In particular, and by way of example only, Bingham (i) recently conducted due diligence related to hedge funds in which the Debtors or their non-debtor affiliates may have an interest, (ii) represents a lender syndicate where one of the Debtors is a lender, (iii) represents certain clients as lenders in connection with the financing of an investment by a non-debtor affiliate of the Debtors, (iv)

represents a limited partner in a real estate partnership of which a non-debtor affiliate of the Debtors is general partner.

22. Bingham represents clients that are co-defendants with one or more of the Debtors, but I do not believe that there is any adversity between such co-defendants and the Debtors.

23. Bingham represents various entities in connection with matters related to LBI and certain of the Debtors' foreign affiliates. Such matters include filing or assisting clients with proofs of claim and/or the sale of claims related to LBI's SIPA and pending foreign insolvency proceedings. Except as specifically set forth herein, I do not believe that there is any adversity between such clients and the Debtors.

24. Bingham represents a client in connection with certain matters involving non-debtor real estate affiliates of the Debtors. I do not believe that there is any adversity between such clients and the Debtors.

Securities Ownership

25. Certain individual attorneys at Bingham may own, or have beneficial interests in trusts owning, shares in LBHI and securities of related entities and may own shares in other Parties in Interest. We have not conducted any investigation of such attorneys' banking, insurance, brokerage or investment activities in preparing this Declaration. It should be noted, however, that Bingham has a long-standing policy prohibiting all attorneys and support staff from using any confidential information that may come to their attention in the course of their work. Bingham also has a policy restricting all attorneys and support staff from trading in the public securities of certain companies included on restricted lists maintained by the Firm. All

personnel are barred from trading in securities as to which they were exposed to confidential information.

26. I also note that it is my understanding that a large number of the Debtors' debt and equity securities are held by various mutual funds, trusts and portfolios and accounts that are managed by various advisors. Bingham does not know the ultimate beneficial owners of the funds, although it is believed they are widely held. Similarly, many of the Debtors' securities are registered in the name of Depository Trust Company or its nominee, and securities entitlements to such securities are held through securities accounts maintained by brokers, investment advisors and other securities intermediaries. The ultimate owners of the securities entitlements are unknown to Bingham, except for those reported on the list of parties in interest provided by Debtors' counsel. It is possible that some of such holders may be clients of Bingham.

Compensation

27. Subject to the Court's approval and consistent with McKee's prior billing practices, Bingham will charge for its legal services on an hourly basis in accordance with its ordinary and customary hourly rates in effect on the date services are rendered. These rates may change from time to time in accordance with Bingham's established billing practices and procedures and, generally, are adjusted in January of each year. Bingham will not charge rates in excess of rates previously charged by McKee in connection with the Debtors' chapter 11 cases, except to the extent any increases are a result of the Firm's annual adjustments. Presently, Bingham's hourly rate structure for its domestic offices ranges from \$605 to \$995 for partners and of counsel, \$300 to \$590 for associates and counsel, and \$215 to \$305 for paraprofessionals.

28. During the course of this case, Bingham will invoice the Debtors no less frequently than monthly for services rendered and charges and disbursements incurred. Bingham

will maintain detailed contemporaneous records of time and any actual or necessary expenses incurred in connection with the services rendered for the Debtors. Bingham intends to apply to the Court for allowance of compensation for professional services rendered and reimbursement of charges and disbursements incurred in connection with its engagement in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and the Orders of this Court.

29. No promises have been received by Bingham, or any attorney of the Firm, as to payment or compensation for this case other than in accordance with the provisions of the Bankruptcy Code. Bingham has no agreement with any other entity to share any compensation received, nor will any be made, except as permitted under § 504(b)(1) of the Bankruptcy Code.

[Remainder of page intentionally left blank]

Pursuant to 28 U.S.C. §1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that this Declaration was executed on August 1, 2009.

/s/ *Rajiv Madan*

Rajiv Madan, Esq.

Partner

Bingham McCutchen LLP

SCHEDULE 1

50 Largest Bond Holders

1. Advanced Series Trust
2. AETNA Life Insurance Company
3. AIG Annuity Insurance Company
4. ALFA Mutual Fire Insurance Company
5. Allianz Life Insurance Company of North America
6. Alpha Mutual Fund Management
7. American Family Life Assurance Company
8. American Life Insurance Company
9. AXA Equitable Life Insurance Company
10. Barclays Global Fund Advisors
11. BBVA Gestion SA SGIIC (Spain)
12. Blackrock Advisors
13. Capital Research and Management
14. Continental Casualty Company
15. Federated Investors
16. Fidelity Management and Research
17. Franklin Advisors Inc.
18. Franklin Templeton Investments
19. Guardian Life Insurance Company
20. Hartford Life Insurance Company
21. ING Investment LLC
22. Jackson National Life Insurance
23. John Hancock Investment Management Services
24. John Hancock Life Insurance Company
25. Liberty National Life Insurance Company
26. Loomis Sayles & Company L.P.
27. Medical Liability Mutual Insurance Company
28. Metlife Insurance Company of Connecticut
29. Metropolitan Life Insurance Company
30. Metropolitan West Capital Management
31. NATIXIS Asset Management Advisors
32. Northwest Mutual Life Insurance Company
33. Phillips Hager & North Investment Management
34. PIMCO Advisors LP
35. PIMCO Funds Global Investors
36. Principal Life Insurance Company
37. Prudential Financial Inc.
38. Prudential Insurance Company of America
39. Riversource Life Insurance Company
40. Sun Life Assure Co. of Canada
41. T. Rowe Price Associates
42. Teachers Insurance and Annuity Association
43. Thrivent Financial for Lutherans
44. Transamerica Life Insurance Company
45. UBS Investment KAG
46. United States – Indices

47. Van Kampen Asset Management
48. Vanguard Group Incorporated
49. Western Asset Management Company
50. Zurich American Insurance Company

Largest Unsecured Creditors other than Bondholders

1. 1221 Avenue of the Americas *
2. 125 Broad Street *
3. 1301 Properties Owner LP
4. 55 Broadway *
5. 767 Fifth Ave *
6. Allen & Overy
7. Anjarlekar & Associates
8. ANZ Banking Group Limited
9. Aozora Bank
10. Ashurst Morris Crisp
11. Australia and New Zealand Banking Group Limited
12. Banctec Ltd.
13. Bank of America Plaza STE 3500 *
14. Bank of China, New York Branch
15. Bank of Taiwan, New York Agency
16. Bats Trading, Inc.
17. Bloomberg Finance LP
18. Bloomberg L.P.
19. BNP Paribas
20. Broadridge Securities Processing
21. Cadwalader, Wickersham, and Taft
22. Canary Wharf Management Limited
23. CB Richard Ellis Client Account RE Gloa
24. CDW Direct LLC
25. Chuo Mitsui Trust & Banking
26. Citibank N.A. Hong Kong Branch
27. Citibank, NA
28. Clifford Chance
29. Commonwealth Bank of Australia, Tokyo Branch
30. Compucenter (UK) Ltd.
31. CW Lending II Limited
32. Davis, Polk and Wardwell
33. Dell Marketing L.P.
34. Deutsche Borsche AG
35. Dimension Data
36. DnB NOR Bank ASA
37. Drowst Trading, LLC
38. Ernst & Young
39. Ernst & Young Private Limited
40. Fidessa Plc.
41. First Commercial Bank Co., Ltd, New York Agency
42. FT Interactive Data
43. Haworth Singapore PTE Ltd.

44. Henegan Construction Co., Inc.
45. Hewlett-Packard AP (HONG KONG) LIMITED
46. HSBC Bank
47. Hua Nan Commercial Bank, Ltd
48. IBM Corporation
49. ICAP Securities Limited
50. Information Builders Inc.
51. JQ Network PTD Limited
52. KBC Bank
53. Kim & Chang
54. Kingston Communications PLC
55. Linklaters, S.L.
56. Lloyds Bank, PLC
57. London & European Title Insurance Services Ltd.
58. London Borough of Tower Hamlets Rates
59. Mace Limited
60. McKee Nelson LLP
61. Microsoft Licensing, GP
62. Millennium Developers PVT LTD
63. Mizuho Corporate Bank Ltd.
64. Morse Group Limited
65. Morse Service Holdings Limited
66. National Bank of Australia
67. National Commerce Bank
68. Network Appliance, Inc.
69. Nippon Life Insurance Co.
70. NYSE Market, Inc.
71. Origin HR Consulting Limited
72. Paul Weiss
73. Pricoa Relocation UK Limited
74. Reuters America Inc.
75. Reuters Limited
76. Shinkin Central Bank
77. Shinsei Bank Ltd.
78. Sidley Austin Brown & Wood
79. Standard & Poor's
80. Standard Chartered Bank
81. Sumitomo Mitsui Banking Corp
82. Sungard Securities Finance Inc.
83. Svenska Handelsbanken
84. Swapswire Limited
85. Taipei Fubon Bank, New York Agency
86. Tata Consultancy Services
87. The Bank of New York
88. The Bank of Nova Scotia
89. The British Land Company PLC
90. Thompson Financial
91. TIBCO Software, Inc.
92. UFJ Bank Limited

- 93. Vertex Mortgage Services
- 94. Virtix
- 95. WIPRO Infotech Enterprise Solutions
- 96. YXIME
- 97. ZKB (Zurcher Kantonalbank)

Significant Leases

- 101 Hudson Leasing Associates
- 1111 Brickell Office, LLC
- 125 High Street LP
- 1301 Properties Owner L.L.C.
- 20 CCC Business Trust
- 300 Main L.L.C.
- 50 Broadway Realty Corp.
- 5450 West Sahara LLC
- 600 Partners Co., L.P.
- 605 Third Avenue Fee LLC
- 70 Hudson Street, LLC
- 8 Sound Shore Associates, LLC
- 85 Tenth Avenue Associates, LLC
- AIG Technologies, Inc.
- American Center
- Archipelago Holdings, Inc.
- Argonne Capital Group
- B&R 919, LLC
- Beneficiaries of North Star Trust Company Title Holding Land
- BNC Mortgage
- Board of Trade of the City of Chicago, Inc.
- BP 399 Park Avenue LLC
- Brandywine Office Investments LLC
- Brookfield Properties One WFC Co. LLC
- CA-10880 Wilshire Limited Partnership
- CB Office 10, Ltd.
- CharterMac Mortgage Capital Corporation
- Clearbridge Advisors, LLC (f/k/a CAM North America, LLC)
- Clifford Chance US LLP
- CMD ST Financial Centre, LLC
- Columbia Center Property LLC
- Constellation Place, LLC
- Consultatio Inversora S.A.
- Corporate Park Associates
- Corridors I & II/Loudoun II SPE Feeco, L.L.C.
- Courtside West, LLC
- CPR (USA) Inc.
- Creekside Business Mall LLC
- Crescent TC Investors LP

- Crown Point, L.L.C.
- CT Tower Investments Inc
- Custer Court, L.P.
- DBSI Housing, Inc.
- Denver United LLC
- Deutsche Bank AG, New York Branch
- Deutsche Bank Securities, Inc.
- Deutsche Immobilien Fonds Aktiengesellschaft
- Dewey Ballantine LLP/Dewey LeBouf LLP
- Eastrich No. 167 Corporation
- Financial Solutions Partners, LLC
- For 1031 Heritage II LLC
- Four Point Star Operating Company, L.P.
- Franklin Credit Management
- Frazee, LLC
- Frenkel of New Jersey, Inc.
- Galleria Properties, LLC
- GRE Glendale LLC
- Guggenheim Concourse, L.P.
- Hanover Moving & Storage Co., Inc.
- Historic TW Inc.
- Historic TW Inc.
- HQ Global Workplaces
- Hunter Financial Group, LLC
- Huron Consulting Group LLC
- HWA 555 Owners, LLC
- JBC Funds 200 West Monroe LLC
- JDJ Properties, Inc.
- Legacy III Centennial, LLC
- Lehman Brothers Commercial Bank
- Lehman Brothers Holdings, Inc.
- Lempira S.R.L., R.U.C.
- Level 3 Communications, LLC
- Liberty Property Limited Partnership
- Mack-Cali CW Realty Associates L.L.C.
- Mackenzie Financial Corporation
- MCPR Unit V LP, S.E.
- Middlefield Park Associates
- Millennium De Investimentos Imobiliarios LTDA
- MJH Wacker LLC
- Monarch Centre Associates, LLC
- Mountain Towers Properties, LLC
- National Union Fire Insurance Company of Pittsburgh, PA
- NBS Brookside 700/800, L.L.C.
- New Tower Trust Company Multi-Employer Property Trust
- Nine Penn Center Associates, LP

- Normandy Real Estate Partners
- One William Street Capital Management, L.P.
- Palm Beach Park Centre 4, LLC
- PCC Properties (Calgary) Ltd.
- Piedmont Operating Partnership, L.P.
- Pricewaterhouse Coopers, LLP
- R3 Capital Management, L.P.
- Regus do Brasil, Ltd
- Rock Forty Ninth LLC
- Rockefeller Center North, Inc.
- Rosemead Properties, Inc.
- Sandtrap II, Ltd.
- Sharon Land Company, LLC
- SLG 220 News Owner LLC
- SP4 190 S. LaSalle, L.P.
- Stillwater Development, LLC
- Sunray Investments
- Teachers Insurance and Annuity Assoc. of America
- Telwares, Inc.
- Tempe Fountainhead Corporate, LLC
- Texas Tower Limited
- The Irvine Company LLC
- The Realty Associates Fund VIII, L.P.
- Triple Net Properties, LLC
- Trizec Westwood Center LLC
- Wacker Drive Limited Partnership
- Wasserstein Perella Group Holdings, LLC
- Willkie Farr & Gallagher LLP
- WLA UPU 1 and 2, LLC
- WPGH, LLC

Secured Creditors

1. Danske Bank
2. Fenway Funding LLC
3. JPMorgan Chase
4. MetLife
5. SMBC
6. State Street
7. Swedbank

Government and State Regulatory Agencies

- Commodity Futures Trading Commission (LBI, NB LLC)
- Federal Deposit Insurance Corporation (LB Bank, LB Commercial Bank)
- Federal Energy Regulatory Commission (Lehman Brothers Commodity Services Inc.)
- Financial Industry Regulatory Authority (non-governmental)

- National Futures Association (non-governmental)
- New York Stock Exchange (non-governmental)
- Office of the Comptroller of Financial Institutions (Lehman Brothers Trust Co.)
- Office of Thrift Supervision (LB Bank)
- Securities and Exchange Commission
- State Bank Commissioner of the State of Delaware (Lehman Brothers Trust Company of Delaware)
- State Blue Sky Laws in all 50 states and Puerto Rico
- Utah Commissioner of Financial Institutions (LB Commercial Bank)

Members of Ad Hoc or Unofficial Creditors' Committees – Those formed prior to the Commencement Date, to the extent known at the Commencement Date.

1. The Ad Hoc Committee of Bondholders of the Main Street Natural Gas, Inc. Gas Project Revenue Bonds

- Allstate Insurance Co.
- Capital Research Management Co.
- Franklin Advisors LP
- Franklin Federal Intermediate-Term-Tax-Free Income Fund
- Franklin Federal Tax-Free Income Fund
- Franklin Georgia Tax-Free Income Fund
- Franklin High-Yield Tax-Free Income Fund
- Independence Holding Co.
- Oppenheimer Funds, Inc.
- The Vanguard Group

2. Informal LBHI Bondholder Group

- Alliance Bernstein
- Capital Guardian Trust Company
- Cyrus Capital Partners, L.P.
- King Street Capital Management, L.L.C.
- Pacific Management Investment Company
- Wexford Capital LLC
- York Capital Management

Significant Stockholders – If Debtor is a corporation, any significant stockholders (greater than 5%).

- | | |
|---|-------|
| • AXA and related parties | 7.25% |
| • Clearbridge Advisors, LLC and related parties | 6.33% |
| • FMR LLC and related parties | 5.87% |

Directors and Officers (LBHI) – Current and former (up to three years) members of the corporation's board of directors and its officers.

Board of Directors

- Henry Kaufman

- Jerry A. Grundhofer
- John D. Macomber
- John F. Akers
- Marsha Johnson Evans
- Michael L. Ainslie
- Richard S. Fuld, Jr.
- Roger S. Berlind
- Roland A. Hernandez
- Sir Christopher Gent
- Thomas H. Cruikshank

Officers

- Aaron Guth
- Aida Sarmast
- Alex Kirk
- Andrew Fischthal
- Andrew Yeung
- Ann Cairns
- Bryan Marsal
- Christian Meissner
- Christine Searl
- Christopher O'Mera
- Daniel Ehrmann
- Darryl Steinberg
- David Coles
- David Goldfarb
- Denise Troise
- E. Todd Whittemore
- Eric Felder
- Erin Callen
- Francine Kittredge
- George H. Walker
- Gerald A. Donini
- Gerald Pietroforte
- Gwen J. Zeisler
- Herbert H. McDade III
- Hugh E. McGee III
- Hyung S. Lee
- Ian T. Lowitt
- Jack McCarthy
- James Brogan
- James Fogarty
- Jasjit S. Bhattal
- Jeffrey A. Welikson
- Jeffrey Fitts
- Jeffry Ciongoli

- Joanne Chormanski
- John M. Skoba
- John Suckow
- Jonathan Beyman
- Jonathan Harris
- Josphe M. Gregory
- Karen B. Corrigan
- Lana Franks
- Leo C. Trautman, Jr.
- Linda Klang
- Madeline L. Shapiro
- Martha Solinger
- Martin Winter
- Michael Geband
- Neill Poole
- Pamela Tibbetts
- Riccardo Banchetti
- Richard S. Fuld, Jr.
- Robert J. Leist
- Ronn A. Pisapia
- Salvatore Barbuzza
- Scott J. Freidheim
- Shawnda D. Merriman
- Stephen M. Lessing
- Terry L. Gentry
- Thomas A. Russo
- Thomas Hommel
- Wendy M. Uvino
- William Fox
- William Gordon
- William Olshan
- Yvonne Stich

Underwriting Investment Bankers for Debtor's Securities - all securities issued or outstanding on the Commencement Date or during the three years prior to the Commencement Date.

- ABN AMRO Rothschild
- Hoare Govett, Ltd.
- Lehman Brothers
- Merrill Lynch
- UBS Investment Bank

Related Entities

1. 737 Portfolio Services LLC
2. 737 Portfolio Trust
3. Area Assignor Corp. (dissolved)

4. Area Depository Corporation (dissolved)
5. Area GP Corporation
6. Aristos LLC
7. ASB L.L.C.
8. Ballybunion Investments No. 2 Ltd.
9. Ballybunion Investments No. 3 Ltd.
10. Ballybunion Investments No. Ltd.
11. Banque Lehman Brothers S.A.
12. Bixen Limited
13. BK I Realty Inc. (dissolved)
14. BK II Properties Inc.
15. BK III Properties Inc.
16. Blue Jay Realty Corporation
17. BNC Holdings Inc.
18. Bromley LLC
19. Brookson Corp.
20. Brookwood Energy & Properties Inc.
21. Canope Credit Corp.
22. Capital Analytics II, LP
23. Central Funding (Concord) Corporation (dissolved)
24. Clarks Summit I, LLC
25. Clarks Summit II, LLC
26. CP1 Real Estate Services Inc.
27. CP4 Real Estate Services Inc. (dissolved)
28. Dimont Corporation
29. DL Mortgage Corp.
30. DRA Management, Inc. (dissolved)
31. Eagle Energy Management, LLC
32. Eagle Energy Partners I, L.P.
33. East Dover Limited
34. Edibrook Corp.
35. EHP/GP Inc. (dissolved)
36. Eldon Street Holdings Limited
37. ELQ Holdings B.V.
38. ELQ Hypothek N.V.
39. Equipment Management Inc.
40. Equity Strategies Loans LLC
41. Equity Strategy Loans LLC
42. e-Valuate, LP
43. Executive Monetary Management, Inc.
44. Falcon Holdings I LLC
45. First Ward Properties Inc.
46. Flight Sim I LLC
47. Flight Sim II LLC
48. Flight Sim III LLC
49. Flight Sim IV LLC
50. Flight Sim V Inc.
51. FRAH Special Services Inc.
52. Fundo De Investimento Multimercado Credito Privado Navigator Investimento

53. Furno & Del Castano CapitalPartners LLP
54. GA Dekalb Inc.
55. GKI Korea Development Limited
56. Global Principal Strategies Loans Inc.
57. GmbH
58. GRA Finance Corporation Ltd.
59. GRA Finance Corporation Ltd.
60. Growth Partners Inc. (dissolved)
61. Hills Funding One, Ltd.
62. Hydrocarbon Capital II LLC
63. IL Lombard Inc. (dissolved)
64. Ivanhoe Lan Pty Limited
65. Jet Aircraft Leasing Inc. (dissolved)
66. Jet Partners, LLC
67. JFM Aviation Once LLC
68. KM-I Real Estate Company VII (sold)
69. Laminar Holdings LLC
70. LB 3 GmbH
71. LB Alberta Holdings Inc.
72. LB Beta Finance Cayman Limited
73. LB GPS Lightfoot L.L.C.
74. LB Holdings Intermediate 1 Ltd
75. LB Holdings Intermediate 2 Ltd
76. LB I Group Inc
77. LB India Holdings Cayman I Limited
78. LB India Holdings Cayman II Limited
79. LB India Holdings Mauritius I Limited
80. LB India Holdings Mauritius II Limited
81. LB India Holdings Mauritius III Limited
82. LB Investment Corp. Inc.
83. LB Investment Holding Company Limited (dissolved)
84. LB Investments (UK) Limited
85. LB Leasing Inc.
86. LB Lomond Investments Limited
87. LB Maritim Investor
88. LB Memphis Brownstone LLC
89. LB Military Housing LLC
90. LB Note Corp.
91. LB Ohana, LLC
92. LB Skypower Inc.
93. LB Trade Corp.
94. LB UK Financing Limited
95. LB UK RE Holdings Ltd.
96. LBCCA Holdings I LLC
97. LBCCA Holdings II LLC
98. LB-NL Holdings (Cayman) Limited
99. LB-NL Holdings I Inc.
100. LB-NL Holdings L.P.
101. LB-NL U.S. Investor Inc.

102. LBO Investments Limited
103. LBQ Funding (UK)
104. LBQ Hong Kong Funding Ltd
105. LBQ Hong Kong Services Limited
106. LCP LTU LLC
107. LCPI Properties Inc.
108. LCPI Properties Inv.
109. Leesburg ACG LLC
110. Lehman ABS Corporation
111. Lehman Aircraft Securitization Holdings LLC
112. Lehman Asset Backed Caps Inc.
113. Lehman Brother Venture Capital 2003 Partnership
114. Lehman Brothers (Israel) Inc.
115. Lehman Brothers (PTG) Limited
116. Lehman Brothers (Spain) S.A.
117. Lehman Brothers 1999 Venture Managers' Partnership L.P.
118. Lehman Brothers 1999 Vernture GP Partnership L.P.
119. Lehman Brothers AIM Holding II LLC
120. Lehman Brothers Alternative Investment Management LLC
121. Lehman Brothers Argentina S.A.
122. Lehman Brothers Asset Management (Europe) Ltd
123. Lehman Brothers Asset Management Asia, Inc. (dissolved)
124. Lehman Brothers Asset Management France
125. Lehman Brothers Asset Securitization LLC
126. Lehman Brothers Capital GmbH, Co
127. Lehman Brothers Capital Partners I, L.P.
128. Lehman Brothers Capital Partners II, L.P.
129. Lehman Brothers Capital Partners IV, L.P.
130. Lehman Brothers CDO 2003 L.P.
131. Lehman Brothers CDO Associates (Cayman), Ltd.
132. Lehman Brothers CDO Associates 2003 L.P.
133. Lehman Brothers CDO Associates 2004 L.P.
134. Lehman Brothers CDO Opportunity Partners 2004-2, L.P.
135. Lehman Brothers Commercial Corporation Asia Limited
136. Lehman Brothers Commercial Mortgage K.K.
137. Lehman Brothers Commodity Service Inc.
138. Lehman Brothers Communications Partnership
139. Lehman Brothers de Chile, S.A. (dissolved)
140. Lehman Brothers de Venezuela C.A. (inactive)
141. Lehman Brothers Derivative Finance LLC
142. Lehman Brothers Derivative Products Inc.
143. Lehman Brothers Diversified Private Equity Fund 2004, L.P.
144. Lehman Brothers do Brasil Ltda
145. Lehman Brothers Energy Canada, ULC
146. Lehman Brothers Europe Inc.
147. Lehman Brothers Europe Limited
148. Lehman Brothers European Mezzanine 2002 Associates L.P.
149. Lehman Brothers European Mezzanine 2002 L.P.
150. Lehman Brothers European Venture Capital Associates L.P.

151. Lehman Brothers European Venture Capital L.P.
152. Lehman Brothers Finance (Japan) Inc.
153. Lehman Brothers Financial Products Inc.
154. Lehman Brothers Fund of Funds Associates L.P.
155. Lehman Brothers Fund of Funds L.P.
156. Lehman Brothers Global Asset Management K.K. (liquidated)
157. Lehman Brothers Healthcare Venture Capital Associates L.P.
158. Lehman Brothers Healthcare Venture Capital L.P.
159. Lehman Brothers Holdings, Inc.
160. Lehman Brothers Holdings International Inc.
161. Lehman Brothers Holdings Japan Inc.
162. Lehman Brothers Holdings Plc
163. Lehman Brothers Holdings Scottish LP
164. Lehman Brothers Inc.
165. Lehman Brothers Insurance Agency L.L.C.
166. Lehman Brothers International (Europe)
167. Lehman Brothers International Services, Inc.
168. Lehman Brothers Investment Holding Company Inc.
169. Lehman Brothers Investment Management Asia Limited
170. Lehman Brothers Investments PTE Ltd.
171. Lehman Brothers Japan Inc
172. Lehman Brothers LBO Inc.
173. Lehman Brothers Limited
174. Lehman Brothers Luxembourg Investments Sari
175. Lehman Brothers MBG Associates III L.L.C.
176. Lehman Brothers MBG Associates L.P.
177. Lehman Brothers MBG Capital Partners 1998 (C) LP
178. Lehman Brothers MBG Finders 1999 (A) L.P.
179. Lehman Brothers MBG Finders 1999 (B) L.P.
180. Lehman Brothers MBG Finders 2000 (B) L.P.
181. Lehman Brothers MBG Partners 1997 (A) L.P. (dissolved)
182. Lehman Brothers MBG Partners 1997 (B) L.P. (dissolved)
183. Lehman Brothers MBG Partners 1998 (A) L.P.
184. Lehman Brothers MBG Partners 1998 (B) L.P.
185. Lehman Brothers MBG Partners 1998 (C) L.P.
186. Lehman Brothers MBG Partners 1999 (A) L.P.
187. Lehman Brothers MBG Partners 1999 (B) L.P.
188. Lehman Brothers MBG Partners 1999 (C) L.P.
189. Lehman Brothers MBG Partners L.P.
190. Lehman Brothers MBG Venture Capital Partners 1997
191. Lehman Brothers MBG Venture Capital Partners 1998 (A) L.P.
192. Lehman Brothers MBG Venture Capital Partners 1998 (B) L.P.
193. Lehman Brothers MBG Venture Capital Partners 1998 (C) L.P.
194. Lehman Brothers MBG Venture Capital Partners 1998 (D) L.P.
195. Lehman Brothers MLP Associates, L.P.
196. Lehman Brothers MLP Partners, L.P.
197. Lehman Brothers Offshore Diversified Arbitrage Fund, Ltd.
198. Lehman Brothers Offshore Diversified Arbitrage Master Fund Ltd.
199. Lehman Brothers Offshore Diversified Private Equity Fund 2004, L.P.

- 200. Lehman Brothers Offshore Investment Partnership L.P.
- 201. Lehman Brothers Offshore Investment Partnership-Japan L.P.
- 202. Lehman Brothers Offshore long/short fund, ltd
- 203. Lehman Brothers Offshore Long/Short Master Fund Ltd.
- 204. Lehman Brothers Offshore Partners Ltd.
- 205. Lehman Brothers Offshore Partnership Account 2000/2001, L.P.
- 206. Lehman Brothers Offshore Partnership GP 2000/2001 L.P.
- 207. Lehman Brothers Offshore Real Estate Associates, Ltd
- 208. Lehman Brothers OTC Derivatives Inc.
- 209. Lehman Brothers Overseas Inc.
- 210. Lehman Brothers Pacific Holdings Pte. Ltd.
- 211. Lehman Brothers Participation Fund Associates, L.P.
- 212. Lehman Brothers Partnership GP 2000/2001 L.P. (dissolved)
- 213. Lehman Brothers Private Equity Advisers L.L.C.
- 214. Lehman Brothers Private Fund Advisers LP
- 215. Lehman Brothers Private Fund Management LP
- 216. Lehman Brothers Private Funds Investment Company GP, LLC
- 217. Lehman Brothers Private Funds Investment Company LP, LLC
- 218. Lehman Brothers Secondary Fund of Funds Associates L.P.
- 219. Lehman Brothers Secondary Fund of Funds L.P.
- 220. Lehman Brothers Securities Taiwan Limited
- 221. Lehman Brothers Services India Private Limited
- 222. Lehman Brothers Singapore PTE Ltd.
- 223. Lehman Brothers South Asia Limited (Inactive)
- 224. Lehman Brothers South East Asia Investments PTE Limited
- 225. Lehman Brothers Spain Holdings Limited
- 226. Lehman Brothers Special Financing Inc.
- 227. Lehman Brothers Sudamerica S.A.
- 228. Lehman Brothers U.K. Holdings (Delaware) Inc.
- 229. Lehman Brothers Uruguay S.A.
- 230. Lehman Brothers VC Partners L.P.
- 231. Lehman Brothers Venture Associates Inc.
- 232. Lehman Brothers Venture Bankers' Partnership L.P.
- 233. Lehman Brothers Venture Capital Partners I, L.P.
- 234. Lehman Brothers Venture GP Partnership L.P.
- 235. Lehman Brothers Venture Partners L.P.
- 236. Lehman Brothers Verwaltungs-und Beteiligungsgesellschaft mbH
- 237. Lehman CMO Inc.
- 238. Lehman Commercial Paper Inc.
- 239. Lehman Crossroads Corporate Investors II, LP
- 240. Lehman Insurance Company
- 241. Lehman Loan Funding I LLC
- 242. Lehman Mortgage Company of Canada (surrendered)
- 243. Lehman Mortgage Holdings Canada I Inc. (inactive)
- 244. Lehman Mortgage Holdings Canada II Inc. (inactive)
- 245. Lehman Municipal ABS Corp. Lehman OPC LLC
- 246. Lehman Pass-Through Securities Inc.
- 247. Lehman Queens Center Inc. (inactive)
- 248. Lehman Queens Limited Inc. (inactive)

- 249. Lehman Re Ltd.
- 250. Lehman Realty & Development Corp.
- 251. Lehman Receivables Corp. (dissolved)
- 252. Lehman Risk Advisors Inc.
- 253. Lehman Risk Management, Inc. (dissolved)
- 254. Lehman Structured Assets Inc.
- 255. Lehman Structured Securities Corp.
- 256. Lehman Syndicated Loan Inc.
- 257. Lehman VIP Holdings Inc.
- 258. Lehman VIP Investment LDC
- 259. Liberty Corner Inc. (sold)
- 260. Liberty GP II Inc. (sold)
- 261. Libro Companhia Securitizadora de Creditos
- 262. LIBRO Holdings I Inc.
- 263. Long Point Funding Pty Ltd.
- 264. Louise Y.K.
- 265. LPTG Inc.
- 266. LPTG Intermediate LLC
- 267. LPTG LLC
- 268. LW-LP Inc.
- 269. LW-LP Properties Inc.
- 270. M&L Debt Investments Holdings Pty Limited
- 271. M&L Debt Investments Pty Limited
- 272. Mast Depositor Corp
- 273. MBAM Investor Limited
- 274. MBR/GP Corp.
- 275. Merit, LLC
- 276. Metro Realty Corporation (dissolved)
- 277. MMP Funding Corp.
- 278. Morganberry Corporation
- 279. Nai Ham Hotel 1 Company Limited
- 280. Neuberger & Berman Agency, Inc.
- 281. Neuberger Berman Asset Management, LLC
- 282. Neuberger Berman Inc.
- 283. Neuberger Berman Investment Services, LLC
- 284. Neuberger Berman Pty Ltd.
- 285. Neuberger Berman, LLC
- 286. Newark Properties One Inc.
- 287. Nexity Investment Partnership L.P.
- 288. NL Funding, L.P.
- 289. NL GP Inc.
- 290. Northstar Equipment Leasing Income Inc. (dissolved)
- 291. NPC Inc. (dissolved)
- 292. O.M.B. Limited Partner Ltd.
- 293. OCI Holdings Limited
- 294. OSD Corp.
- 295. PAC Aircraft Management Inc.
- 296. Pentaring, Inc.
- 297. Phuket Hotel 1 Holdings Company Limited.

- 298. Pike International Y.K. Pindar Pty Ltd.
- 299. Preferred Group Limited
- 300. Preferred Holdings Limited
- 301. Preferred Mortgages Limited
- 302. Principal Transactions Inc.
- 303. QP80 Real Estate Services Inc.
- 304. Quality Pork Partners, Inc.
- 305. Real Estate Investors Inc. (dissolved)
- 306. Real Estate Private Equity Inc.
- 307. Real Estate Services I Inc. (dissolved)
- 308. Real Estate Services VII Inc. (dissolved)
- 309. Reliance Energy E&P, LLC
- 310. REPE LBREP III LLC
- 311. Revival Holdings Limited
- 312. RIBCO LLC
- 313. RIBCO SPC, Inc.
- 314. Rock Hill Real Estate, Inc.
- 315. Sage Partners, LLC
- 316. SAIL Investor Pte Ltd.
- 317. Sambar Properties Inc.
- 318. SASCO ARC Corporation
- 319. Scranzay, Inc.
- 320. Security Assurance Advisers, LP
- 321. Select Asset Inc.
- 322. Senior Income Fund Inc. (dissolved)
- 323. Serafino Investments Pty Limited
- 324. Shearson Lehman Brothers Capital Partners II, L.P.
- 325. Shearson Lehman Hutton Capital Partners II
- 326. Skratook LLC
- 327. Small Business Assets I LLC
- 328. Southern Pacific Funding 5 Ltd
- 329. Stamford Investment Realty Inc.
- 330. STRATUS I Inc.
- 331. Structured Asset Securities Corporation II
- 332. Structured Asset Securities Corporation
- 333. Structured Options Inc.
- 334. STUIE CORP.
- 335. Sunrise Finance Co., Ltd.
- 336. TAL Europe, LLC
- 337. Tallus
- 338. Thayer Group Limited
- 339. Thayer Properties (Jersey) Ltd.
- 340. Thayer Properties Limited
- 341. Townsend Analytics Japan Ltd.
- 342. Townsend Analytics, Ltd.
- 343. TX Tower Inc. (sold)
- 344. West Dover, LLC
- 345. Wharf Reinsurance Inc.
- 346. Woori-LB First Asset Securitization Specialty Co., Ltd.

- 347. Woori-LB Fourth Asset Securitization Specialty Co., Ltd.
- 348. Y.K Tower Funding
- 349. Y.K. Park Funding

Affiliations of Outside Directors

Michael L. Ainslie

- director - The St. Joe Company
- director - Lehman Brothers Bank, FSB
- member (and the chairman emeritus) of the Board of Directors of The Posse Foundation, Inc.
- trustee - Vanderbilt University

John F. Akers

- director - W.R. Grace & Co

Roger S. Berlind

- governor - The Broadway League

Thomas H. Cruikshank

Marsha Johnson Evans

- advisory board - LPGA
- advisory board - Pew Partnership for Civic Change
- director - America's Development Foundation
- director - Huntsman Corporation
- director - Naval Academy Foundation
- director - Office Depot, Inc.
- director - Weight Watchers International, Inc.

Sir Christopher Gent

- advisory board - Reform
- director - Ferrari SpA
- senior advisor - Bain & Company, Inc.

Roland A. Hernandez

- advisory board - David Rockefeller Center for Latin American Studies at Harvard University
- advisory board - Harvard Law School
- director - Sony Corporation
- director - The Ryland Group, Inc.
- director - Vail Resorts, Inc.
- director - MGM Mirage
- President's Council on International Activities - Yale University

Henry Kaufman

- member - Board of Trustees of New York University
- member - Board of Trustees of the Animal Medical Center

- member (and the chairman emeritus) - Board of Overseers of the Stern School of Business of New York University
- member (and the chairman emeritus) - Board of Trustees of the Institute of International Education
- member of the Advisory Committee to the Investment Committee of the International Monetary Fund Staff Retirement Plan
- member of the Board of Governors of Tel-Aviv University treasurer (and former trustee) of The Economic Club of New York
- member of the International Advisory Committee of the Federal Reserve Bank of New York
- president - Henry Kaufman & Company

John D. Macomber

- chairman - Council for Excellence in Government
- director - Collexis Holdings, Inc.
- director - Stewart & Stevenson LLC
- trustee - Carnegie Institution of Washington
- trustee - Folger Library
- vice chairman - Atlantic Council

Professionals Retained by the Company

- Akerman Senterfitt
- Allen & Overy LLP
- Allen Matkins Leck Gamble Mallory and Natsis
- Alvarez & Marsal North America LLC
- Andrews & Kurth LLP
- Appleby Global
- Baker & McKenzie LLP
- Ballard Spahr Anders & Ingersoll, LLP
- Bar & Karrer AG
- Bedell Cristin
- Benesch, Fiedlander, Coplan & Arnoff LLP
- Berkman Wechsler Bloom & Co., Law Offices
- Blake Cassels & Graydon LLP
- Bloom Murr & Accomazzo, P.C.
- Bortstein Legal LLC
- Bracewell & Giuliani LLP
- Brand Law Group, PC
- Brownstein Hyatt Farber Schreck, LLP
- Bulboaca & Associatii
- Burns, White & Hickton
- Cadwalader, Wickersham & Taft LLP
- Cains
- Carrington, Coleman, Sloman & Blumenthal, L.L.P.
- Cassels Brock & Blackwell LLP
- Cederquist
- Chiomenti Studio Legale

- Click & Null, P.C.
- Conway and Mrowiec
- Cox Castle Nicholson
- Curtis, Mallet-Prevost, Colt & Mosle LLP
- Davies Ward Phillips & Vineberg
- Davis & Gilbert LLP
- De Brauw Blackstone Westbroek
- Dechert LLP
- Deloitte & Touch USA LLP
- DLA Piper
- Dorsey & Whitney LLP
- Duff and Phelps
- Einstein Malanchuk LLP
- Ernst & Young
- Evergreen Law Group
- Foster, Graham, Milstein & Calisher, LLP
- Fragomen, Del Rey, Bernsen & Loewy, LLP
- Freshfields Bruckhaus Deringer
- Fried Frank
- FTI Consulting, Inc.
- Fulbright & Jaworski L.L.P.
- Gianni, Origoni Grippo & Partners
- Gibson, Dunn & Crutcher LLP
- Hahn Loeser & Parks LLP
- HBN Law
- Heller Ehrman LLP
- Herbert Smith CIS LLP
- Herbert Smith Ltd.
- Herrick & Feinstein MMOR Consulting
- Hogan & Hartson
- Houlihan Lokey Howard & Zukin Capital, Inc.
- Houser & Allison, APC
- Hunton & Williams LLP
- Jeffer, Mangels, Butler & Marmaro
- Jenner and Block LLP
- Jones Day
- Kahrl & Wutcher LLP
- Kellerhals Hess
- Kepley Brouscious & Biggs
- Klavins & Slaidins
- Kleyr Grasso Associes
- Kramer Levin Naftalis & Frankel LLP
- Krieg Devault LLP
- L.B. Smithplein 3
- Latham & Watkins LLP
- Lazard Freres & Co.

- Lewis and Roca LLP
- Locke Lord Bissell & Liddell LLP
- LS Horizon Ltd.
- Luboja & Thau, LLP
- Maples and Calder (Cayman Office)
- McKee Nelson
- McKenna Long & Aldridge LLP
- Meitar, Liguornik, Geva & Leshem Brandwein
- Menter, Rudin & Trivelpiece, P.C.
- Mercer Marsh & McLennan Companies
- Milbank, Tweed, Hadley & McCloy LLP
- Miller Canfield Paddock Stone
- Mitsui Company
- MM Arizona Holdings LLC
- MMOR Consulting
- Momo-o, Matsuo & Namba
- Morrison & Foerster LLP
- NautaDutilh N.V.
- NBP Clems
- Norton Rose LLP
- Ogier
- Oh-Ebashi LPC & Partners
- Paul, Hastings, Janofsky & Walker LLP
- Paul, Weiss, Rifkind, Wharton & Garrison LLP
- Pekin & Pekin
- Pite Duncan
- PricewaterhouseCoopers
- Prickett Jones & Elliott, P.A.
- Quinn Emanuel Urquhart Oliver & Hedges, LLP
- Raja & Tann
- Reilly Pozner & Connelly LLP
- Richards, Layton & Finger, P.A.
- Schulte, Roth & Zabel LLP
- Sidley Austin LLP
- Sills Cummis Epstein & Gross P.C.
- Simpson Thacher & Bartlett LLP
- Skadden, Arps, Slate, Measgher & Flom LLP
- Smith Dollar
- Snell & Wilmer
- Sonnenschein Nath & Rosenthal
- Squire, Sanders & Dempsey LLP
- Stamford Law Corporation
- Stroock, Stroock & Lavan
- Thacher Proffitt & Wood LLP
- Tompkins, McGuire, Wachenfeld & Barry LLP
- Tozzini Freire Advogados

- Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
- White & Case
- Willkie Farr & Gallagher LLP
- Windels Marx Lane & Mittendorf, LLP
- Woodbury & Santiago, P.A.

Litigation Claimants

- Alaska Electrical Pension Fund
- Alex E. Rinehart
- Aliant Bank
- Annuity Fund et al. v. Lehman Brothers Holdings, Inc., et al.
- Avenius, et al. v. Banc of America Securities LLC, et. al.
- Bader & Yakaitis P S P & Trust
- Bank of America, N.A.
- BHL Capital Partners L.P.
- BP Energy Company & BP Corporation North America Inc.
- Breakaway Solutions Inc.
- Carolina First Bank
- City of Cleveland, Ohio
- David Trent
- Declan Kelly
- Deutsche Bank AG
- Electronic Trading Group, LLC
- Elizabeth Foster
- Evergreen Solar, Inc.
- First Alliance Mortgage Company Class Action
- Fogarazzo, et al. v. Lehman Brothers Inc., et al. Claude A. Reese
- Fogel Capital Management, Inc.
- Forza Capital Management, L.L.C.
- Friedman, Billings, Ramsey Group, Inc.
- Hugh D. Barton
- In re Issuer Plaintiff Initial Public Offering Fee Antitrust Litigation (consolidated class action)
- In re Lehman Brothers Holdings, Inc. Derivative Litigation (Garber, Staehr, Locals 302 & 612 of the International Union of Operating Engineers-Employers Construction Industry Retirement Trust, and Saginaw Police & Fire Pension Board, plaintiffs)
- In re Mirant Corporation Securities Litigation (class action)
- In re Public Offering Antitrust Litigation (consolidated class action)
- IPO Class Actions
- J. Bader
- Keith Carpenter
- Keith Cheng
- Locals 302 & 612 of the International Union of Operating Engineers-Employers
- Mark Montag
- Mary Helbeyn

- Massachusetts Water Resources Authority
- Miron Berenshteyn
- Oliver Cheng
- Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund
- Overstock.Com Inc., et al. v. Morgan Stanely & Co. Inc., et al.
- Research Analyst Independence Litigations
- Rye Select Broad Market Portfolio Limited
- Rye Select Broad Market XL Portfolio Limited
- Securities Investor Protection Corporation
- Sentinel Management Group, Inc.
- Sola Ltd. Royal Bank of America v. Lehman Brothers Special Financing
- Southern Community Financial Corporation, Southern Community Bank and Trust
- State Street Bank and Trust Company
- The Adelpia Recovery Trust
- The Options Clearing Corporation
- Wright et al. v. Lehman Brothers Holdings Inc. et al. (A. Vernon Wright and Dynoil Refining LLC, plaintiffs)

Largest Holders of Trade Debt

1. 1221 Avenue of the Americas
2. 125 Broad Street
3. 1301 Properties Owner LP
4. 2027 Collections Center Drive
5. 4 Connections LLC
6. 425 Lexington Ave.
7. 515 South Flower Street
8. 55 Broadway
9. 767 Fifth Avenue
10. 77 West Wacker
11. A V Services Inc.
12. AC Nielsen Company
13. Acronis, Inc.
14. AFD Contract Furniture Inc.
15. Agilysys NJ, Inc.
16. Allen & Overy
17. Alpha Office Supplies Inc.
18. Anjarlekar & Associates
19. ANZ Banking Group Limited
20. Aperture Technologies
21. Ashurst Morris Crisp
22. Australia and New Zealand Banking Group Limited
23. Automated Securities Clearance Ltd.
24. Ayco Services Agency Inc.
25. Banctec Ltd.
26. Bank of America Plaza STE 3500 1041. Bank of Taiwan, New York Agency

27. Bank One Plaza
28. Bats Trading, Inc.
29. Bloomberg Finance LP
30. Bloomberg L.P.
31. Broadridge Securities Processing
32. BT Americas, Inc.
33. Cadwalader, Wickersham & Taft
34. Canary Wharf Management Limited
35. CB Richard Ellis Client Account RE Gloa
36. CDW Direct LLC
37. Centrale Attivita Finanziarie SPA
38. CHD Meridian Healthcare
39. Clayton Fixed Income Services, Inc.
40. Clifford Chance
41. Compliance Data Center Inc.
42. Compucenter (UK) Ltd.
43. Computer Associates International Inc.
44. Computer Financial Consultants, Inc.
45. Cushman & Wakefield Inc.
46. Cyveillance
47. Davis Polk and Wardwell
48. DBRS Inc.
49. Dell Marketing L.P.
50. Deutsche Borsche AG
51. DGWB, Inc.
52. Dimension Data
53. Diversified Global Graphics Group DG3
54. DnB NOR Bank ASA
55. Drowst Trading, LLC
56. Elyo Services Limited
57. Emil Werr
58. Enterprise Solution Providers Inc.
59. Ernst & Young LLP
60. Ernst & Young Private Limited
61. EXLservice Holdings Inc.
62. Fidessa Plc.
63. First Commercial Bank Co., Ltd, New York Agency
64. FTInteractive Data
65. Gartner Group Inc.
66. Gotham Technology Group
67. Greenline Financial Technologies Inc.
68. Hanover Moving & Storage Co. Inc.
69. Hatfield Philips International Limited
70. Haworth Singapore PTE Ltd.
71. Headstrong Services, LLC
72. Henegan Construction Co., Inc.
73. Hewlett Packard AP (Hong Kong) Limited
74. Hewlett Packard Company
75. HSBC Bank

- 76. IBM Corporation
- 77. ICAP Securities Limited 1078.
- 78. Information Builders Inc.
- 79. Intuition Publishing
- 80. Ikon Office Solutions Inc.
- 81. ILOG Inc.
- 82. Inconit Corporation
- 83. Information Builders Inc.
- 84. Infusion Development Corp.
- 85. Integreon Managed Solutions
- 86. Interactive Data Corp.
- 87. Intuition Publishing Inc.
- 88. IPC Information Systems Inc.
- 89. Iron Mountain Digital Archives
- 90. Iron Mountain Records Management
- 91. JQ Network PTD Limited 1082
- 92. Kepner Tregoe Inc.
- 93. Key Systems
- 94. Kim & Chang
- 95. Kingston Communications PLC
- 96. KPMG, LLP
- 97. Lancaster Office Cleaning Co.
- 98. LexisNexis
- 99. Linklaters, S.L.
- 100. Liquid Engines, Inc.
- 101. Logical Information Machines
- 102. London & European Title Insurance Services Ltd.
- 103. London Borough of Tower Hamlets Rates
- 104. London Eastern Railway Limited
- 105. Mace Limited
- 106. McKee Nelson LLP
- 107. Mellon Analytical Solutions
- 108. Meridian IT, Inc.
- 109. Meridian It, Inc.
- 110. Michael Stapleton Associates
- 111. Microsoft Corporation
- 112. Microsoft Licensing, GP
- 113. Millennium Developers PVT Ltd.
- 114. Morse Group Limited
- 115. Morse Service Holdings Limited
- 116. National Bank of Australia
- 117. National Commerce Bank
- 118. Net One Systems
- 119. Network Appliance Inc.
- 120. Nishimura & Partners
- 121. Northrop Grunman
- 122. NYSE Market, Inc.
- 123. Origin HR Consulting Limited
- 124. Paul Weiss

125. Polaris Software Lab (India), Ltd.
126. Pricoa Relocation UK Limited
127. Quest Software Inc.
128. Rainmaker Group LLC
129. Restaurant Associates
130. Reuters America
131. Reuters Ltd.
132. Rittal Corporation
133. Rockefeller Center North, Inc.
134. Rolfe & Nolan Systems Inc.
135. RR Donnelley Receivables Inc.
136. SAS Institute Inc
137. Sharon Land Company, LLC
138. SOS Security Inc.
139. Standard & Poor's
140. Standard and Poor's Corp.
141. Standard Chartered Bank
142. Standard Register
143. Storage Technology Corp
144. Structure Group
145. Sungard Securities Finance Ltd.
146. Swapswire Limited
147. Swets Information Services Inc.
148. Tac Americas, Inc.
149. Taipei Fubon Bank, New York Agency
150. Tata Consultancy Services
151. The Bank of New York
152. The British Land Company PLC
153. Thomson Financial
154. TIBCO Software, Inc.
155. Transaction Network Services
156. Trilogy Leasing Co. LLC
157. Trimont Real Estate Advisors Inc.
158. Triple Point Technology, Inc.
159. Verrazano Consulting Solutions, LLC
160. Vertex Mortgage Services
161. Video Corporation Of America
162. Virtix
163. Wipro Technologies
164. Wombat Financial Software, Inc.
165. ZKB (Zurcher Kantonalbank)

Professionals Retained by Significant Creditor Groups

- Akin Gump Strauss Hauer & Feld LLP
- FTI Consulting, Inc.
- Houlihan Lokey Howard & Zukin Capital, Inc.
- Milbank, Tweed, Hadley & McCloy LLP
- Munsch Hardt Kopf & Harr, P.C.

- Quinn Emanuel Urquhart Oliver & Hedges, LLP
- The Wilson Law Firm, PC

Utilities

- AT&T
- Cleveland Division of Water
- Cleveland Public Power
- ComEd
- Con Edison
- Dominion
- Illuminating
- Interstate Gas
- NEORS
- NSTAR Electric
- NYC Water Board
- Sempra Energy Solutions
- The Hess Corporation
- Time Warner

Committee Members

- Aegon USA Investment Management
- Metlife
- Mizuho Corporate Bank Ltd.
- RR Donnelley & Sons
- Shinsei Bank, Limited
- The Bank of NY Mellon
- The Royal Bank of Scotland, PLC
- The Vanguard Group
- Wilmington Trust Company

Selected Derivative Counterparties

1. Advanced Graphic Printing, Inc.
2. Advanced Micro Devices, Inc.
3. AIG CDS, Inc.
4. Aircraft Finance Trust
5. Allison Transmission
6. AMBAC Credit Products, LLC
7. A.M. McGregor Home
8. American Investor Life Insurance Company
9. Aviva Life Insurance Company
10. Aviva Life & Annuity Company
11. Banca Italease S.p.A.
12. Banco Espirito Santo Investimento
13. Banco Espirito Santo
14. Bayview Financial, L.P.
15. Bayview Opportunity Master Fund, L.P.

16. Bremer Financial Corporation
17. BRM Group, Ltd.
18. Canadian National Resources Limited
19. Capital Automotive L.P.
20. Cheung Kong Bond Finance Limited
21. Chevron U.S.A. Inc.
22. City of Milwaukee, Wisconsin
23. Colorado Housing Finance Authority
24. Consolidated Container Company LLC
25. Convexity Capital Master Fund L.P.
26. Deer Park Road Corporation
27. Delaware River Port Authority
28. Deutsche Bank National Trust Company
29. Deutsche Bank Trust Company Americas
30. Dexia Bank Internationale a Luxembourg SA
31. Dexia Banque Belgique SA
32. Dexia Credit Local, Dexia Kommunalbank Deutschland AG
33. Direct Energy Business, LLC
34. Dollar General Corporation
35. E-Capital Profits Limited
36. Embarcadero Aircraft Securitization Trust
37. Emigrant Bank
38. Energy America LLC
39. Enterprise Products Operating, LLC
40. EPCO Holdings, Inc.
41. Federal Home Loan Bank of Dallas
42. FirstBank of Puerto Rico
43. Florida Power & Light Company
44. FPL Energy Power Marketing, Inc.
45. FSA Credit Protection Trust 283
46. Gaston Christian School, Inc.
47. Government of Singapore Investment Corp.
48. H21 Absolute Return Concepts SPC ARC-B07-20
49. H21 Absolute Return Portfolios SPC Class A
50. HarbourView CDO III, Limited
51. HFF I, LLC
52. Houghton Mifflin Harcourt Publishing Company
53. Iconix Brand Group, Inc.
54. Idaho Housing and Finance Association
55. Indianapolis Life Insurance Company (Inc)
56. ING Life Insurance & Annuity Company
57. ING USA Annuity & Life Insurance Company
58. Intel Corporation
59. Iowa Telecommunications Services Inc
60. Irish Life & Permanent PLC
61. Italease Finance S.p.A.
62. JA Solar Holdings Co., LTD.
63. Lexington Insurance Company
64. Life Investors Insurance Company of America

- 65. Lincore Limited
- 66. Linn Energy, LLC
- 67. MEG Energy Corp.
- 68. Metavante Corporation
- 69. Ministry of Finance Italy
- 70. Monumental Life Insurance Company (INC)
- 71. Natixis Environment & Infrastructures
- 72. Nebraska Investment Finance Authority
- 73. New Generation Funding Trust 15
- 74. New Generation Funding Trust 16
- 75. New Jersey Housing and Mortgage Finance Agency
- 76. New York Life & Annuity Insurance Corporation
- 77. New York Life INS & Annuity Corp Private Placi
- 78. New York Life Insurance Company Inc
- 79. Northcrest, Inc.
- 80. Occidental Power Services, Inc.
- 81. Official Committee of Unsecured Creditors
- 82. OHP Opportunity Limited Partnership
- 83. One Madison Investments (CAYCO) Limited
- 84. Pacific Life & Annuity Co
- 85. Pacific Lifecorp
- 86. Pacific Life Insurance Company
- 87. Pinnacle Foods Finance LLC
- 88. Portfolio Green German CMBS GMBH
- 89. Principal Financial Services Inc.
- 90. Putnam (183 ISDA's)
- 91. Reliastar Life Insurance Company
- 92. Reliastar Life Insurance Company of New York
- 93. Reynolds American Defined Benefit Master Trust
- 94. Riversource Life Insurance Company of New York
- 95. Russell Implementation Services Inc.
- 96. Russell Investment Group
- 97. Security Life of Denver Insurance Company
- 98. Security Life of Denver Insurance Company Inc
- 99. Simpson Meadows
- 100. Southern California Edison Company
- 101. Standard Credit Group LLC
- 102. Sunamerica Life Insurance Company
- 103. TFS (Germany)
- 104. TFS (TX)
- 105. TFS Derivatives Corporation
- 106. TFS Derivatives Total
- 107. TFS Derivatives Total
- 108. TFS Oil
- 109. TFS Oil Floor
- 110. TFS PWR NG
- 111. TFS Sing
- 112. TFS UK
- 113. TFS UK Cleared

- 114. TFS-ICAP
- 115. Tobacco Settlement Financing Corporation
- 116. Tradition (North America) Inc.
- 117. Tradition Asiel Securities Inc.
- 118. Tradition Services S.A. DE C.V. Mex
- 119. Transamerica Financial Life Insurance Co
- 120. Transamerica Occidental Life Insurance Co
- 121. Tullett Prebon Holdings Corporation
- 122. University of Pittsburgh
- 123. Verde CDO Ltd.
- 124. Verde CDO, LLC
- 125. Veyance Technologies, Inc.
- 126. Wellmont Health System
- 127. West Corporation
- 128. Zeeland Aluminium Company AG

Principal Investments

- 1. Castex Energy 2007, L.P.
- 2. Castex Energy, Inc.
- 3. Crimson Exploration Inc.
- 4. David Arrington Oil & Gas Barnett Shale IV, LLC
- 5. David Arrington Oil & Gas, Inc.
- 6. Delta Prefco Limited
- 7. Delta Topco Limited
- 8. DHS Drilling Company
- 9. DHS Holding Company
- 10. Energy XXI Gulf Coast, Inc.
- 11. FDR Holdings, Ltd.
- 12. Frontier Drilling ASA
- 13. Frontier Drilling USA, Inc.
- 14. Greenbrier Minerals Holdings, LLC
- 15. Greenbrier Minerals, LLC
- 16. Hilcorp Energy I, L.P.
- 17. Hilcorp Exploration Venture 1 LLC
- 18. Jazz Pharmaceuticals, Inc.
- 19. JPI Commercial, LLC
- 20. Latshaw Drilling & Exploration Company
- 21. Latshaw Drilling Company, LLC
- 22. Minrad International, Inc.
- 23. Mountain Drilling Company
- 24. Mountain Drilling LLC
- 25. Orthovita, Inc.
- 26. Petsec Energy Inc.
- 27. RJO Holdings Corp.
- 28. RJO Investor Corp.
- 29. Sacher Funding Ltd.
- 30. SCP Worldwide I L.P.

- 31. Sixth Gear Funding Trust
- 32. Sixth Gear Inc.
- 33. Sixth Gear Solutions Corp.
- 34. SkyPower Corp.
- 35. Varel Funding Corp.
- 36. Varel International Ind., L.P.
- 37. First Wind Holdings, LLC
- 38. UP Acquisition Sub Inc.
- 39. Up Holdings Inc.
- 40. Pegasus International, Inc.
- 41. Universal Ensco, Inc.
- 42. Brozero Limited
- 43. FR Acquisition Holding Corporation (Luxembourg) Sarl
- 44. FR Acquisition Subco (Luxembourg) Sarl
- 45. FR Acquisition Corporation (Luxembourg) Sarl
- 46. FR Acquisition Finance Subco (Luxembourg) Sarl
- 47. FR Acquisition Corporation (Europe) Limited
- 48. JFB Firth Rixson, Inc.
- 49. FR Acquisition Corporation (US), Inc.
- 50. Forgings International Holdings Limited
- 51. Forgings International Holdings 1 Limited
- 52. Forgings International Limited
- 53. Firth Rixson Limited
- 54. JFB Overseas Holdings Limited
- 55. Voss of Norway ASA

SCHEDULE 2

LEHMAN BROTHERS HOLDINGS, INC., *ET AL.*

SCHEDULE OF PARTIES IN INTEREST THAT CURRENTLY EMPLOY OR HAVE FORMERLY EMPLOYED (WITHIN THE LAST TWO YEARS) BINGHAM MCCUTCHEN LLP IN MATTERS UNRELATED TO THE DEBTORS OR THEIR CHAPTER 11 CASES¹

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
4 Connections LLC	One of the Largest Holders of Trade Debt	Clearview Cinemas Cablevision Cablevision Lightpath/Lightpath Cablevision Systems Corporation CSC Holdings
425 Lexington Ave.	One of the Largest Holders of Trade Debt	Hines Interests LTD. Partnership
515 South Flower Street	One of the Largest Holders of Trade Debt	Paul, Hastings, Janofsky & Walker LLP
77 West Wacker	One of the Largest Holders of Trade Debt	Lightstone Group LLC Prime Group Realty Trust Prime Retail Inc.
ABN AMRO Rothschild	Underwriting Investment Bankers for Debtor's Securities	ABN AMRO Asia Pacific ABN AMRO Bank Incorporated ABN AMRO Bank, N.V. ABN AMRO Management Services Ltd. ABN AMRO Ventures BV AECOM Technology Corporation RFS/Santander
AC Nielsen Company	One of the Largest Holders of Trade Debt	A.C. Nielsen Co. A.C.N. 007 235 609 Pty Ltd (f/k/a HB&A Australia Pty. Ltd.) Claritas Nielsen Media Research
Advanced Micro Devices, Inc.	Selected Derivative Counterparty	Nextwave Telecom
Advanced Series Trust	50 Largest Bondholders	AST Research Inc.

¹ The disclosure of stockholder interests or other affiliate relationships among potentially related entities reflects only information known to Bingham through its conflict reporting system. Bingham has not performed independent research to confirm any affiliate relationships that may be implied by this disclosure or to identify all stockholder interests or other affiliate relationships with respect to interested parties. Moreover, Bingham has not disclosed representations of trade associations and similar industry or special interest organizations in which interested parties are members.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Aegon USA Investment Management	Committee Member	Aegon USA Investment Management Inc. Aegon USA Investment Management LLC
AETNA Life Insurance Company	50 Largest Bondholders	Advent International Corporation AETNA Capital Management AETNA Casualty & Surety Co. AETNA Counseling AETNA Insurance AETNA Life Insurance Company AETNA Mills Realty Trust AETNA Professional Mfg. Corp. AETNA Real Estate Associates AETNA, Inc. Travelers Casualty & Surety Co. f/k/a The AETNA Casualty & Surety Co.
AIG Annuity Insurance Company AIG Technologies AIG CDS, Inc.	50 Largest Bondholders Significant Leases Selected Derivative Counterparties	American International Group and affiliates
Allen & Overy	One of the Largest Unsecured Creditors other than Bondholders	Allen & Overy
Alliance Bernstein	Member of Ad Hoc or Unofficial Creditors' Committees	Alliance Bernstein L.P. Alliancebernstein Investor Services AXA Advisors, LLC AXA Corporate Solutions Insurance Company AXA Equitable Life Insurance Company AXA Investment Management AXA Investment Managers AXA Investment Managers Paris S.A. AXA Investors AXADON Corporation AXALON Internet Group LLC AXALON Internet Group, Inc. AXAR Pharmaceuticals, Inc.
Allianz Life Insurance Company of North America	50 Largest Bondholders	Allianz Funds Allianz Global Risks US Ins. Co. Allianz Global Risks US Ins. Co. Ltd. Plan Allianz Life Ins. Co. of North America Allianz of America Corp. Allianz of America, Inc. Allianz Risk Transfer Inc. Allianz SE

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
American Investor Life Insurance Company	Selected Derivative Counterparty	American Investors Life Insurance Company Amerus Amerus Capital Management Group, Inc. Amerus Life Insurance Company
ANZ Banking Group Limited Australia and New Zealand Banking Group Limited	One of the Largest Holders of Trade Debt Largest Unsecured Creditors other than Bondholders	Australia and New Zealand Banking Group Ltd.
Aozora Bank	One of the Largest Unsecured Creditors other than Bondholders	Aozora Bank Ltd.
Archipelago Holdings, Inc.	Significant Leases	NYSE Euronext
Automated Securities Clearance Ltd.	One of the Largest Holders of Trade Debt	Assent LLC Sungard Sungard Data Systems, Inc.
Aviva Life & Annuity Aviva Life Insurance Company Aviva Life Insurance Company (USA) Aviva Life Insurance Company Limited (Hong Kong)	Derivative Counterparties	American Investors Group, Inc. American Investors Life Insurance Company Amerus Amerus Life Insurance Company Amerus Capital Management Group, Inc. Aviva Capital Management Inc. Aviva Investors Aviva Investors Global Services, Ltd. Aviva PLC Bankers Life and Casualty Company Indianapolis Life Insurance Company Morley Fund Management Morley Fund Management Int'l Ltd. Navigator Realty Norwich Union Annuity Norwich Union Annuity Limited Norwich Union Life and Pensions Limited
AXA and related parties	Significant Stockholder	Alliance Bernstein Alliance Bernstein L.P. AXA Advisors, LLC AXA Equitable AXA Equitable Life Insurance Company AXA Investment Management AXA Investment Managers AXA Investment Managers Paris S.A. AXA Investors
Azora Bank, Ltd.	One of the Largest Unsecured Creditors other than Bondholders	Aozora Bank Ltd.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Ballard Spahr Andrews & Ingersoll, LLP	Professionals Retained by the Company	Ballard Spahr Andrews & Ingersoll, LLP
Bank of America, N.A. Bank of America Plaza STE 3500	Litigation Claimants Largest Unsecured Creditors other than Bondholders	Bank of America and affiliates
Bank of New York	Largest Unsecured Creditors other than Bondholders	Bank of New York Bank of New York Co., Inc. Bank of New York Mellon Bank of New York, as Indenture Trustee BNY Mellon Perf. & Risk Analytics Inc. CMI – BNY Capital Markets, Inc. Mellon Capital Management Corporation Mellon Financial Corporation U.S. – Tax “Consolidated Group” of Corporations Mellon Financial Services Corporation #1 Mellon Leasing Corporation Mellon Ventures Inc.
Bank of Nova Scotia	Largest Unsecured Creditors other than Bondholders	30817926 Nova Scotia Company Bank of Nova Scotia Scotia Bank Scotia Capital (The Bank of Nova Scotia) Scotia Capital (USA) Inc. Scotia Capital, Inc. ScotiaBank Inverlat, S.A.
Bank of Taiwan, New York Agency	Largest Unsecured Creditors other than Bondholders	BOT Lease (New York) Inc. BOT Lease Co., Ltd.
Bank One Plaza	One of the Largest Holders of Trade Debt	Bank One Arizona Bank One Mortgage Corporation Bank One Trust Company, N.A. Suntrust Bank (CL)
Barclays Global Fund Advisors	50 Largest Bondholders	ABSA Bank Limited ABSA Group Barclays Asset Finance Barclays Bank Plc Barclays Capital Inc. Barclays Capital Real Estate, Inc. Barclays Global Investors Services Barclays National Barclays Private Equity Ltd.
Bats Trading, Inc.	Largest Unsecured Creditors other than Bondholders	Bats Exchange Bats Trading

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Bayview Financial, L.P. Bayview Opportunity Master Fund, L.P.	Selected Derivative Counterparty	Bay View Asset Management Corp. Bay View Federal Bank Bayview Financial, L.P., a Florida LP Bayview Loan Servicing, LLC
Blackrock Advisors	50 Largest Bondholders	Barclays Global Investors Services Blackrock Financial Management Inc. Blackrock Kelso Capital Corporation Blackrock Luxembourg Blackrock, Inc. DSP Merrill Lynch Fund Managers Limited, India DSP ML India Investment Fund (CIV) Merrill Lynch Investment Managers, LP R3 Capital Partners LLP
Blake, Cassels & Graydon LLP	Professionals Retained by the Company	Blake, Cassels & Graydon LLP
Bloomberg Finance LP Bloomberg L.P.	Largest Unsecured Creditors other than Bondholders	Bloomberg Inc. Bloomberg L.P.
BNP Paribas	Largest Unsecured Creditors other than Bondholders	Bank of the West BNP Paribas BNP Paribas (Securities) Asia Hong Kong Fortis Capital Corp.
Board of Trade of the City of Chicago, Inc.	Significant Leases	CME Group, Inc. New York Mercantile Exchange
BP 399 Park Avenue LLC BP Energy Company and BP Corporation North America Inc.	Significant Leases Litigation Claimant	ARCO (AKA BP) Atlantic Richfield Co. Atlantic Richfield Company BPB Limited BP America, Inc. BP PLC BP West Coast Products LLC
Bracewell & Giuliani LLP	Professionals Retained by the Company	Bracewell & Giuliani LLP
Brandywine Office Investments LLC	Significant Leases	Brandywine Communications Brandywine Operating Partnership LP Brandywine Senior Living
Breakaway Solutions	Litigation Claimant	Eggrock Partners Inc. Eggrock Partners, LLC Media Breakaway, LLC

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
BRM Group, Ltd.	Selected Derivative Counterparty	Altair Avionics Corporation Altair Properties, Inc. Altair Research Consultant, LLC Altair, Inc. Pando Inc.
Broadridge Securities Processing	One of the Largest Holders of Trade Debt	Broadridge Financial Solutions Data Access America
Brookwood Energy & Properties Inc.	Related Entity	Brookwood Securities Partners, L.P.
BT Americas, Inc.	One of the Largest Holders of Trade Debt	British Telecommunications PLC BT Group PLC Network Telephony Corp. Ribbit Corporation
Burns, White & Hickton	Professionals Retained by the Company	Burns, White & Hickton
Capital Guardian Trust Company	Member of Ad Hoc or Unofficial Creditors' Committees	Capital Research and Management Company
Capital Research and Management	One of the 50 Largest Bondholders	Capital Research and Management Company
Carolina First Bank	Litigation Claimant	Mercantile Bank & Trust Co.
CHD Meridian Healthcare	One of the Largest Holders of Trade Debt	Walgreen Company
Chevron U.S.A., Inc.	Selected Derivative Counterparty	Chevron Capital U.S.A., Inc. Chevron Central Labs Chevron Corporation Chevron Environmental Management Company Chevron U.S.A., Inc. ChevronTexaco Corporation
Clearbridge Advisors, LLC	Significant Leases	Legg Mason, Inc.
Computer Associates International Inc.	One of the Largest Holders of Trade Debt	C.A., Inc. Noteholder Group Computer Associates Concord Communications, Inc. Iusacell, S.A. de C.V. XOSOFT
Con Edison	Utilities	Con Edison Communications, Inc. Consolidated Edison Company, Inc.
Continental Casualty Company	One of the 50 Largest Bondholders	Columbia Casualty Co. Continental Assurance Co. Continental Casualty Co. Transcontinental Insurance Company

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Cox Castle Nicholson	Professionals Retained by the Company	Cox, Castle & Nicholson LLP
CPR (USA) Inc.	Significant Leases	Calyon Securities (USA) Inc.
Crescent TC Investors LP	Significant Leases	Crescent Global Investment Partnership, LP Morgan Stanley
Cushman & Wakefield Inc.	One of the Largest Holders of Trade Debt	Cushman & Wakefield Inc. Cushman & Wakefield Net Lease Trust
Custer Court, L.P.	Significant Leases	Blackport Capital LTD. Blackstone Asia Advisors L.C. Blackstone Distressed Securities Blackstone Group Blackstone Real Estate Advisors Blackstone Real Estate Advisors VI, L.P. CarrAmerica Realty Corp. CarrAmerica Realty Operation P'ship, L.P. GSO Capital Partners LP
Cyrus Capital Partners, L.P.	Member of Ad Hoc or Unofficial Creditors' Committees	Cyrus Capital LLP Cyrus Capital Partners Europe LLP Cyrus Capital Partners, L.P. New Century Financial Corporation; New Century Mortgage
Danske Bank	Secured Creditor	Danske Bank Danske Bank AS
Davis Polk & Wardwell	One of the Largest Holders of Trade Debt	Davis Polk & Wardwell
Dechert LLP	Professionals Retained by the Company	Dechert LLP
Deloitte & Touche USA LLP	Professionals Retained by the Company	Deloitte & Touche Deloitte LLP
Deutsche Bank AG Deutsche Bank AG, New York Branch Deutsche Bank National Trust Company Deutsche Bank Securities Deutsche Borsche AG	Litigation Claimants Significant Leases Selected Derivative Counterparty Significant Leases Largest Unsecured Creditors other than Bondholders; Largest Holders of Trade Debt	Deutsche Bank and affiliates
Direct Energy Business, LLC	Selected Derivative Counterparty	CPL Retail Energy (Tulsa, OK)

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Diversified Global Graphics Group DG3	One of the Largest Holders of Trade Debt	ABN AMRO ABN AMRO Bank, N.V. Banco General, S.A. ECS Inc. (DBA Inc.) ECS, LLC Emerald Asia Fund, LLC General Bank Global Investment Advisors Global Investor Services Group Greystone & Co. Greystone Group, LLC Infor Global Solutions (Australia) Party Ltd. (f/k/a Finmatica Asia Pacific Party Ltd.) MVP America New Edge Network, Inc. Newedge Group Pioneer Investcorp Limited Pioneer Investment Management SGR Pioneer Investment Management USA, Inc. Pioneer Investments Limited Pioneer Investments Management Limited SCS Acquisition Corporation SCS Holding LLC SG American Securities, LLC SG Corp. & Investment SG Cowen & Co., LLC SG Cowen Securities Corp. SG Focus Fund SKB Co., Ltd. Societe Generale UK SFS
DLA Piper	Professionals Retained by the Company	Gray, Cary Ware & Friedenrich
Duff and Phelps	Professionals Retained by the Company	Duff and Phelps
Eagle Energy Partners I, L.P. Eagle Energy Management, LLC	Related Entities	Electricite de France
Elyo Services Limited	One of the Largest Holders of Trade Debt	Aguas Argentinas Noteholder Group Glow Company Ltd. Spectrum Group Management
Energy America LLC	Selected Derivative Counterparty	American Clean Energy, LLC Consumer Energy Counsel of American Research Four Kerr-McGee Corporation Kerr-McGee Oil & Gas Onshore LP MBK Masters, Inc. North American Energy Services

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		Osaka Gas Energy America Tenaska Capital Management LLC United American Energy Corp.
Enterprise Products Operating, LLC	Selected Derivative Counterparty	Argo Partners Teco Energy, Inc.
Ernst & Young LLP	One of the Largest Holders of Trade Debt	Ernst & Young LLP
Executive Monetary Management, Inc.	Related Entity	David J. Greene & Company, L.L.C. Libertyview Capital Management Neuberger Berman LLC
Federal Home Loan Bank of Dallas	Selected Derivative Counterparty	Federal Home Loan Mortgage Corporation and affiliates
First Commercial Bank Co., Ltd, New York Agency	One of the Largest Holders of Trade Debt	First Commercial Bank (U.S.A.) First Commercial Bank, NY First Financial Bancorp First Financial Caribbean Corporation First Financial Insurance Company
Florida Power & Light Company	Selected Derivative Counterparty	Florida Power & Light Company FPL Energy, Inc. Northeast Energy Dev. Corp.
Franklin Advisors Inc.; Franklin Templeton Investments Franklin Advisors LP	50 Largest Bondholders The Ad Hoc Committee of Bondholders of the Main Street Natural Gas, Inc. Gas Project Revenue Bonds	Franklin Mutual Series Fund, Inc. Franklin Resources, Inc.
Fried Frank	Professionals Retained by the Company	Fried, Frank, Harris, Shriver & Jacobson (Europe) Fried, Frank, Harris, Shriver & Jacobson LLP
Friedman, Billings, Ramsey Group, Inc.	Litigation Claimant	FBR Capital Markets Friedman Billings Ramsey Group, Inc.
FTI Consulting, Inc.	Professionals Retained by the Company; Professionals Retained by Significant Creditor Groups	FTI Consulting, Inc.
Fulbright & Jaworski L.L.P.	Professionals Retained by the Company	Fulbright & Jaworski L.L.P.
Gibson, Dunn & Crutcher LLP	Professionals Retained by the Company	Gibson, Dunn & Crutcher LLP

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Global Principal Strategies Loans Inc.	Related Entity	Global Principal Finance Company Principal Global Investors LLC
GRA Finance Corporation Ltd.	Related Entity	GRA Partners LLC
GRE Glendale LLC	Significant Leases	GRE (Guggenheim Real Estate)
Guardian Life Insurance Company	50 Largest Bondholders	Berkshire Life Insurance Guardian Insurance and Annuity Co. Inc. Guardian Life Insurance Company Guardian Mutual Funds National Guardian Life Insurance Company
Guggenheim Concourse, L.P.	Significant Leases	Guggenheim Alternative Asset Management Guggenheim Capital Guggenheim Group Guggenheim Opportunities Investors Guggenheim Partners Guggenheim Partners Advisory Company Guggenheim Partners Asset Management, Inc. Guggenheim Partners, LLC NZC Guggenheim Master Fund LIM
H21 Absolute Return Concepts SPC ARC-B07-20 H21 Absolute Return Portfolios SPC Class A	Selected Derivative Counterparties	H21 Absolute Return Concepts SPC ARC-B07-20 H21 Absolute Return Portfolios SPC Class A
Hahn Loeser & Parks LLP	Professionals Retained by the Company	Hahn Loeser & Parks LLP
Hanover Moving & Storage Co., Inc.	One of the Largest Holders of Trade Debt; Significant Leases	Hanover Moving & Storage Co., Inc.
HarbourView CDO III, Limited	Selected Derivative Counterparty	Harbor View Apartments
Hartford Life Insurance Company	50 Largest Bondholders	Am. Maturity Life Ins. Co. (Connecticut) Brasilcap Capitalização S.A. (Brazil) (16.67%) Business Management Group, Inc. (Connecticut) CCS Commercial LLC Downlands Liability Management Ltd. (United Kingdom) Ersatz Corporation (Delaware) Excess Insurance Co., Ltd. (United Kingdom) Fencourt Reinsurance Company, Ltd. (Bermuda) BMG Capital Advisors Group, L.L.C.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		(Connecticut) First State Insurance Company (Connecticut) Hart Re Group, L.L.C. (Connecticut) Hartford Accident and Indemnity Company (Connecticut) Hartford Administrative Services Company (Minnesota) Hartford Advantage Investment, Ltd. (Bermuda) Hartford Casualty General Agency, Inc. (Texas) Hartford Casualty Insurance Company (Indiana) Hartford Core Fund ID, L.P. (Delaware) Hartford Core Fund, L.P. (Delaware) Hartford Employee Club, Inc. (Connecticut) Hartford Enhanced Absolute Return Fund ID, L.P. (Delaware) Hartford Enhanced Absolute Return Fund, L.P. (Delaware) Hartford Equity Sales Company, Inc. (Connecticut) Hartford Equity Specialists Fund ID, L.P. (Delaware) Hartford Financial Services, LLC (Delaware) Hartford Fire General Agency, Inc. (Texas) Hartford Fire Insurance Company (Connecticut) Hartford Hedge Fund Company, LLC (Delaware) Hartford Holdings, Inc. (Delaware) Hartford Insurance Company of Illinois (Illinois) Hartford Insurance Company of the Midwest (Indiana) Hartford Insurance Company of the Southeast (Connecticut) Hartford Insurance, Ltd. (Bermuda) Hartford Integrated Technologies, Inc. (Connecticut) Hartford International Life Reassurance Corporation (Connecticut) Hartford International Management Services Company, L.L.C. (Delaware) Hartford Investment Financial Services, LLC (Delaware) Hartford Investment Management Co. Hartford Investment Management Company (Delaware) Hartford Investment Management K.K. (Japan)

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		<p>Hartford Investments Canada Corp. (Canada) Hartford Investor Services Company, LLC (Connecticut) Hartford Life Alliance LLC (Delaware) Hartford Life and Accident Insurance Company (Connecticut) Hartford Life and Annuity Insurance Company (Connecticut) Hartford Life Group Insurance Company (Illinois) Hartford Life Insurance Company (Connecticut) Hartford Life Insurance KK (Japan) Hartford Life International, Ltd. (Connecticut) Hartford Life Limited (Ireland) Hartford Life Private Placement, LLC (Delaware) Hartford Life, Inc. (Delaware) Hartford Life, Ltd. (Bermuda) Hartford Lloyd's Corporation (Texas) Hartford Lloyd's Insurance Company (Partnership) (Texas) Hartford Management Services Limited (United Kingdom) Hartford Management, Ltd. (Bermuda) Hartford of Florida, L.L.C. (Florida) Hartford Re Company (Connecticut) Hartford Residual Market, L.L.C. (Connecticut) Hartford Securities Distribution Company, Inc. (Connecticut) Hartford Specialty Company (Delaware) Hartford Specialty Insurance Services of Texas, LLC (Texas) Hartford Technology Service Company (Connecticut) Hartford Technology Services Company, L.L.C. (Delaware) Hartford Underwriters Insurance Company Hartford Underwriters Insurance Company (Connecticut) Hartford-Comprehensive Employee Benefit Services Company (Connecticut) Heritage Holdings, Inc. (Connecticut) Heritage Reinsurance Company, Ltd. (Bermuda) HL Investment Advisors, LLC (Connecticut) HLA, LLC (Connecticut) HNI, LLC (Connecticut) Horizon Management Group LLC</p>

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		(Delaware) HRA Brokerage Services, Inc. (Connecticut) Icatu Hartford Administracao de Benetcios LTDA (Brazil) Icatu Hartford Capitalizacao S.A. (Brazil) Icatu Hartford Consultoria LIDA (Brazil) Icatu Hartford Fundo de Pensao (Brazil) Icatu Hartford Seguros S.A. (Brazil) Icatu Hartford Sociedad Anonima De Capitalizacion y Ahorro para Fins Determinados (Argentina) IH Cia Seguros e Previdencia S.A. (Brazil) ISOP Financing Company Limited Partnership (Connecticut) Itumbiara Participacoes Lida. (Brazil) M-Cap Insurance Agency, LLC (Delaware) Motrin Capitalizacao S.A. (Brazil) New England Insurance Company (Connecticut) New Ocean Insurance Company Ltd. (Bermuda) Nutmeg Insurance Agency, Inc. (Connecticut) Nutmeg Insurance Company (Connecticut) Nutmeg Life Insurance Company (Iowa) Omni General Agency, Inc. (Texas) Omni Indemnity Company (Illinois) Omni Insurance Group, Inc. (Georgia) Pacific Insurance Company, Limited (Connecticut) Personal Lines Insurance Center, Inc. (Connecticut) Planco Financial Services, LLC (Delaware) Planco, LLC (Delaware) Property and Casualty Insurance Company of Hartford (Indiana) Santa Catarina Seguros e Previdencia S.A. (Brazil) Sentinel Insurance Company, Ltd. (Connecticut) Specialty Risk Services, LLC (Delaware) The Evergreen Group Incorporated (New York) The Hartford Club of Simsbury, Inc. (Connecticut) The Hartford Financial Services Group, Inc. The Hartford Insurance Company The Hartford International Financial Services Group, LLC (Delaware) The Hartford Life Insurance Company Thesis S.A. (Argentina)

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		Trumbull Finance, L.L.C. (Connecticut) Trumbull Insurance Company (Connecticut) Trumbull Recovery Services Inc. (Florida) Trumbull Services, L.L.C. (Connecticut) Twin City Fire Insurance Company United Premium Capital, L.L.C. (Connecticut) Vanguardia Cia de Seguros Gerais (Brazil) Woodbury Financial Services, Inc. XDimensional Technologies, Inc. (California)
Hatfield Philips International Limited	One of the Largest Holders of Trade Debt	Affordable Housing Investments LLC Lennar Communities – So CA Land Division Lennar Corporation Lennar Homes of California Valencia Water Company
Headstrong Services, LLC	One of the Largest Holders of Trade Debt	Lydian Asset Management Lydian Private Bank
Herbert Smith CIS LLP Herbert Smith Ltd.	Professionals Retained by the Company	Herbert Smith
Herrick & Feinstein MMOR Consulting	Professionals Retained by the Company	Herrick Feinstein LLP
Hess Corporation	Utilities	Amerada Hess Corporation
Hewlett-Packard Company	One of the Largest Holders of Trade Debt	Hewlett-Packard Company and affiliates
Hoare Govett, Ltd.	Underwriting Investment Bankers for Debtor's Securities	HG Asia Securities Limited Hoare Govett
Hogan & Hartson	Professionals Retained by the Company	Hogan & Hartson
Houlihan Lokey Howard & Zukin Capital, Inc.	Professionals Retained by the Company	Ana Real Estate Co., Ltd. Houlihan Lokey Howard & Zukin, New York Orix Alpha Corporation Orix Asset Management & Loan Services Corporation Orix Credit Corporation Orix Capital Corporation Orix Finance Corporation Orix USA Corporation Orix USA, LP Orix Venture Finance, LLC
HQ Global Workplaces	Significant Leases	Regus Regus plc

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Hunton & Williams LLP	Professionals Retained by the Company	Hunton & Williams LLP
Huron Consulting Group LLC	Significant Leases	Aegis Industries, Inc. Huron Consulting Group Inc.
IBM	One of the Largest Holders of Trade Debt	Cognos Incorporated Cognos, Inc. IBM Corp. IBM International Business Machines
ICAP Securities Limited ICAP Securities Limited 1078	Largest Unsecured Creditors other than Bondholders One of the Largest Holders of Trade Debt	EBS Inc.
Ikon Office Solutions	One of the Largest Holders of Trade Debt	Ikon Office Solutions, Inc. Ricoh Electronics, Inc. Ricoh USA
Indianapolis Life Insurance Company (Inc.)	Selected Derivative Counterparty	Amerus Capital Management Amerus Life Insurance Company Aviva Capital Management Inc. Aviva Investors Aviva Life Insurance Company Aviva PLC Aviva USA Corporation Bankers Life Insurance Company of New York Morley Fund Management Morley Fund Management Int'l Ltd. RAC PLC (Formerly Lex Services)
ING Investment LLC ING Life Insurance & Annuity Company ING USA Annuity & Life Insurance Company	One of the 50 Largest Bondholders Selected Derivative Counterparty Selected Derivative Counterparty	ING (L) Alternat Strat Balance ING Americas ING Bank ING Bank N.V. ING Barings LLC ING Capital ING Capital LLC ING Clarion Capital ING Clarion Capital, LLC ING Direct Pay ING Financial Advisors ING Financial Partners, Inc. ING Fixed Income Absolute ING Funds Trust ING Ghent Asset Management LLC ING Intermediate Bond Portfolio ING Investment Management Co.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		ING Investment Management Limited ING Investment Management LLC ING Life Insurance and Annuity Company ING Midstream Energy Fund L.P. ING Prime Rate Trust ING Series Fund, Inc. ING Sivensa Dollar Receivable ING Trust ING VP Balanced Portfolio, Inc.
Intel Corporation	Selected Derivative Counterparty	Intel Corporation
Iowa Telecommunications Services Inc.	Selected Derivative Counterparty	Iowa Telecommunications Services, Inc. (Iowa Telecom)
IPC Information Systems Inc.	One of the Largest Holders of Trade Debt	Westcom Corporation
Irish Life & Permanent PLC	Selected Derivative Counterparty	Irish Permanent PLC
Iron Mountain Digital Archives	One of the Largest Holders of Trade Debt	Iron Mountain
Irvine Company LLC	Significant Leases	Irvine Company Irvine Omnitox, Inc. Irvine Technology Fund
Jackson National Life Insurance Company	50 Largest Bondholders	Brooke Life Insurance Company Pru & Co. Prudential Investment Management Inc. Prudential Asset Mgmt Group Prudential Assurance Company Limited Prudential Capital Group Prudential Capital Partners LP Prudential Equity Group LLC Prudential Equity Group, Inc. (PEG) Prudential Gibraltar Agency, K.K. Prudential M&G Prudential Plc Prudential Securities Inc. Prudential Services
Jet Partners, LLC	Related Entity	Jet Partners
John Hancock Life Insurance Company John Hancock Investment Management Services	50 Largest Bondholders	Hancock Timber Resource Group John Hancock John Hancock Financial Services John Hancock Fund II Floating John Hancock Insurance Company of Vermont John Hancock Life Insurance John Hancock Life Insurance Co. (USA)

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		John Hancock Life Insurance Company John Hancock Trust Floating RA John Hancock Variable Life Insurance Company
Jonathan Harris	Officer	Jonathan A. Harris
Jones Day	Professionals Retained by the Company	Jones Day
JPI Commercial, LLC	Principal Investments	JPI
King Street Capital Management	Member of Ad Hoc or Unofficial Creditors' Committees	King Street Capital Management, L.L.C.
KPMG LLP	One of the Largest Holders of Trade Debt	KPMG LLP and affiliates
Level 3 Communications, LLC	Significant Leases	Broadwing Corporation Level 3 Communications WiTel Communications, Inc.
Lexington Insurance Company	Selected Derivative Counterparty	Lexington Insurance Co.
LexisNexis	One of the Largest Holders of Trade Debt	LexisNexis Special Services Inc. Reed Elsevier Inc. Reed Elsevier Ventures
Liberty National Life Insurance Company	50 Largest Bondholders	Liberty National Life Insurance Company
Life Investors Insurance Company of America	Selected Derivative Counterparty	Aegon USA Investment Management Inc. Aegon USA Investment Management LLC
Linklaters, S.L.	One of the Largest Holders of Trade Debt Largest Unsecured Creditors other than Bondholders	Linklaters
Linn Energy, LLC	Selected Derivative Counterparty	Linn Energy
Lloyds Bank, PLC	Largest Unsecured Creditors other than Bondholders	Lloyds Banking Group Lloyds TSB Bank plc Lloyds TSB Commercial Finance Limited Lloyds TSB General Insurance
Mack-Cali CW Realty Associates L.L.C.	Significant Leases	Gale Research Inc. Horizon Realty Fund, LLC Mack-Cali Realty L.P.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Mackenzie Financial Corporation	Significant Leases	Canada Life Assurance Company Canada Life Fundo De Pensao (Brazil) Canada Life Insurance Co. of America Canada Life Insurance Co. of New York Canada Life Limited Great West Life Annuity Insurance Company Great West Life Assurance Company Great West Life Insurance Company Investors Group, Inc. Putnam Holding Company, LLC Putnam Investments Inc. Putnam Investor Services, Inc. Putnam Retail Management, L.P. Singer Creditor Trust Sun Life Assurance Co. of Canada Sun Life Assurance Co. of Canada (US) United Premium Capital, L.L.C. (Connecticut) (50%) Vertica Systems, Inc.
Maples and Calder (Cayman Office)	Professionals Retained by the Company	Maples and Calder (Cayman Office)
Massachusetts Water Resource Authority	Litigation Claimant	Massachusetts Water Resource Authority
McKenna Long & Aldridge LLP	Professionals Retained by the Company	McKenna Long & Aldridge LLP
Mellon Analytical Solutions	One of the Largest Holders of Trade Debt	Bank of New York Mellon BNY Mellon Perf. & Risk Analytics Inc. Mellon Bank Mellon Capital Management Corporation Mellon Financial Corporation U.S. – Tax “Consolidated Group” of Corporations Mellon Financial Services Corporation #1 Mellon Investors Services LLC Mellon Leasing Corporation Mellon Ventures Inc.
Mercer Marsh & McLennan Companies	Professionals Retained by the Company	Marsh & McLennan Companies, Inc. Mercer Global Investments Mercer Human Resource Consulting
MetLife MetLife Insurance Company of Connecticut	Secured Creditor One of the 50 Largest Bondholders	MetLife and Annuity Company of Connecticut MetLife Capital, LP MetLife Insurance Company of Connecticut MetLife Investments MetLife Securities, Inc. Metropolitan Property & Casualty Tower Square Capital Partners II, LP Tower Square Capital Partners II-A, L.P.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		Tower Square Capital Partners II-B, L.P. Tower Square Capital Partners III, L.P. Tower Square Capital Partners, L.P.
Metro Realty Corporation (dissolved)	Related Entity	Metro Realty Corporation (dissolved)
Milbank, Tweed, Hadley & McCloy LLP	Professionals Retained by the Company	Milbank, Tweed, Hadley & McCloy LLP
MMP Funding Corp.	Related Entity	MMP REIT
Monumental Life Insurance Company (INC)	Selected Derivative Counterparty	Aegon USA Investment Management LLC TransAmerica Asset Management, Inc. TransAmerica Commercial Finance Corporation TransAmerica Commercial Financial Resources TransAmerica Financial Life Ins. Co. TransAmerica Fund Advisors, Inc. TransAmerica Funds TransAmerica Investment Management, LLC TransAmerica Life Insurance Company TransAmerica Senior Living, Inc.
National Commerce Bank	Largest Unsecured Creditors other than Bondholders One of the Largest Holders of Trade Debt	National Bank of Commerce
National Union Fire Insurance Company of Pittsburgh, PA	Significant Leases	National Union Fire & Marine Insurance Co. National Union Fire Ins. Co. National Union Fire Insurance Company of Pittsburgh, PA
Natixis Asset Management Advisors	50 Largest Bondholders	Natixis Bleichroeder, Inc.
Natixis Environment & Infrastructures	Selected Derivative Counterparty	Natixis Bleichroeder, Inc.
Netapp, Inc. Network Appliance, Inc.	Largest Holders of Trade Debt; Largest Unsecured Creditors other than Bondholders	Decru, Inc. Netapp, Inc. Network Appliance, Inc.
New York Life & Annuity Insurance Corporation New York Life INS & Annuity Corp. Private Placi New York Life Insurance Company Inc.	Selected Derivative Counterparties	New York Life New York Life and Annuity Corporation New York Life Insurance Company New York Life Insurance Company (Guaranteed Products) New York Life Investment Management New York Life Investment Management LLC

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Neuberger Berman Advisers Management Trust for Lehman Brothers High Income Bond Fund Neuberger Berman Asset Man., LLC Neuberger Berman Income Opp. Fund Neuberger Berman Inv. Services, LLC Neuberger Berman Party Ltd. Neuberger Berman, Inc. Neuberger Berman, LLC Neuberger & Berman Agency, Inc.	Related Entities	Libertyview Capital Management Neuberger & Berman Management, Inc. Neuberger Berman, LLC, a Lehman Brothers Company
Nippon Life Insurance Co.	Largest Unsecured Creditors other than Bondholders	Nippon Life Insurance Company, Tokyo NLI Commercial Mortgage Fund II, LLC NLI International, Inc. NLI Properties Central, Inc. NLI Properties East, Inc. NLI Properties West, Inc. NLI Research Institute – NY
Nishimura & Partners	One of the Largest Holders of Trade Debt	Nishimura & Partners
Northrop Grumman	One of the Largest Holders of Trade Debt	Northrop-Grumman Corp. Northrop-Grumman Systems Corporation
Northwest Mutual Life Insurance Company	50 Largest Bondholders	Northwestern Inv. Management Co. LLC Northwestern Mutual Capital Limited Northwestern Mutual Inv. Services, LLC Northwestern Mutual Life Ins. Co. Northwestern Mutual Series Fund, Inc. Northwestern Mutual Wealth Management Company
Norton Rose LLP	Professionals Retained by the Company	Norton Rose Norton Rose (Middle East) LLP
NPC Inc.	Related Entity	NPC America Inc.
NYSE (non-governmental)	Government and State Regulatory Agencies	NYSE Euronext
NYSE Market, Inc.	One of the Largest Holders of Trade Debt	NYSE Euronext
Occidental Power Services, Inc.	Selected Derivative Counterparty	Occidental Petroleum
Oh-Ebashi LPC & Partners	Professionals Retained by the Company	Oh-Ebashi LPC & Partners
One Madison Investments (CAYCO) Limited	Selected Derivative Counterparty	MetLife MetLife Capital, LP MetLife Insurance Company of Connecticut MetLife Investments

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		MetLife Life and Annuity Company of Connecticut MetLife Securities, Inc. Metropolitan Life Insurance Company Travelers Asset Management International Company Travelers Insurance Company Travelers Life and Annuity Company
Oppenheimer Funds Inc.	Member of Ad Hoc or Unofficial Creditors' Committees	Babson Capital Babson Capital Europe Babson Capital Management LLC Baring Asset Management (Japan) Limited MassMutual Financial Group MassMutual Insurance Company MassMutual Life Insurance Company Oppenheimer & Co., Inc. Oppenheimerfunds Distributor, Inc. Oppenheimerfunds, Inc.
Pacific Lifecorp	Selected Derivative Counterparty	Pacific Asset Funding, LLC Pacific Life Insurance Company PL Trading Company, LLC
Pacific Management Investment Company	Member of Ad Hoc or Unofficial Creditors' Committees	Mirae Asset Maps Asia Pacific Real Estate 1 Investment Company Pacific Heights Asset Management, LLC Pacific Investment Management Company, LLC
Paul, Hastings, Janofsky & Walker LLP	Professional Retained by the Company	Paul, Hastings, Janofsky & Walker LLP
Pegasus International, Inc.	Principal Investments	Pegasus Business Systems Limited Pegasus Educational Services Limited Pegasus Group plc Pegasus Software Limited Pegasus Supplies Limited
Phillips Hager & North Investment Management	50 Largest Bondholders	Carlin Equities Corp. Hill, Thompson, Magid & Co. Liberty Capital Advisors Liberty Ermitage Asset Management Jersey Limited North LLC Prestige Homes – North RBC Capital Markets RBC Channel Islands Limited RBC Dain Rauscher, Inc. RBC Dominion Securities Inc. RBC Financial Group Royal Bank of Canada (Channel Islands) Ltd. Royal Bank of Canada, Inc.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		Tucker Anthony Voyageur Asset Management
PIMCO Advisors LP PIMCO Funds Global Investors	50 Largest Bondholders	Pacific Investment Management Company, LLC
Pinnacle Foods Finance LLC	Selected Derivative Counterparty	Acushnet Company Pinnacle Advisers, LP Pinnacle AMS Development Company LLC Pinnacle Bank Pinnacle Capital LLC Pinnacle China Advisers, L.P. Pinnacle China Management, LLC Pinnacle Development Pinnacle Foods Group, Inc. Pinnacle Fund, LP Pinnacle Steel Processing, Inc. Pinnacle Systems Pinnacle Trading Pinnacle Ventures, L.L.C.
Polaris Software Lab (India), Ltd.	Largest Holders of Trade Debt	Polaris Industries, Inc. Polaris Venture Partners
PricewaterhouseCoopers, LLP	Significant Leases Professionals Retained by the Company	Pricewaterhouse Coopers CIS Law Offices B.V. (Russia) PricewaterhouseCoopers, LLP PWC Advisory Co., Ltd.
Principal Financial Services Inc.	Selected Derivative Counterparty	Global Principal Finance Company Post Advisory Group, LLC Principal Bank Principal Capital Management Principal Commercial Funding A, LLC Principal Financial Group Principal Global Investors LLC Principal Life Insurance Company Principal Mutual Life Insurance Company
Principal Life Insurance Company	50 Largest Bondholders	Patrician Financial Companies Post Advisory Group, LLC
Prudential Insurance Company of America	One of the 50 Largest Bondholders	Prudential Insurance Company of America and affiliates
Putnam (183 ISDA's)	Selected Derivative Counterparty	Putnam Holding Company, LLC Putnam Investment Management, LLC Putnam Investments Inc. Putnam Investor Services Putnam Retail Management, L.P.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Rainmaker Group LLC	One of the Largest Holders of Trade Debt	Rainmaker Group
Real Estate Investors Inc.	Related Entity	A.D. Real Estate Investors, Inc. Gemini Real Estate Investors Wood Real Estate Investors LLC
Real Estate Services I Inc. (dissolved) Real Estate Services VII Inc. (dissolved)	Related Entities	Charles E. Smith Real Estate Services LP
Reliastar Life Insurance Company	Selected Derivative Counterparty	Dreyfus, Ing. Enrique ING Americas ING Bank N.V. ING Capital LLC ING Clarion Capital, LLC ING Investment Management ING Realty Partners
Restaurant Associates	One of the Largest Holders of Trade Debt	Canteen Corp. Compass Group USA Inc. Compass Partners LLC Compass Realty Partners, LLC Compass Services, Inc. Hospitality Homes Hospitality Investments Morrison Supply Company
Reynolds American Defined Benefit Master Trust	Selected Derivative Counterparty	Reynolds Systems Inc.
Riversource Life Insurance Company Riversource Life Insurance Company of New York	50 Largest Bondholders Selected Derivative Counterparty	American Express Company American Express Financial Advisors, Inc. IDS Trust Company Riversource Riversource Investments LLC
Rockefeller Center Management Corporation Rockefeller Center North, Inc. Rockefeller Group Development Corporation Rock-Forty Ninth LLC, Rockefeller Center, et al.	Largest Holders of Trade Debt	IMS (Interest Making Service) Co., Ltd. IMS Consultants, Inc. IMS Consulting Ltd. Izumi America, Inc. Izumi Bio, Inc. Izumi Ogawa Izumibio Marunouchi Clinic Towa Industrial Co., Ltd Yokohama Intelligent Corp. Yokohama Kenshouen Co., Ltd
Royal Bank of Scotland	Committee Members	Citizens Bank and affiliates
SCP Worldwide I L.P.	Principal Investments	Scottrade, Inc.

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Securities Investor Protection Corp.	Litigation Claimant	Securities Investors Protection Corp.
Security Life of Denver Insurance Company Inc.	Selected Derivative Counterparty	Security Life of Denver Insurance Company
Semptra Energy Solutions	Utilities	Cal Compact Landfill Steering Committee Casmalia Resources Steering Committee San Diego Gas & Electric Co. Southern California Gas Co.
Sentinel Management Group, Inc.	Litigation Claimant	Sentinel Asset Management Sentinel Insurance Company, Ltd. (Connecticut) Sentinel Real Estate/John Streiker
Shinsei Bank Limited Shinkin Central Bank	Committee Members; Largest Unsecured Creditors other than Bondholders	GE Consumer Finance Corp. Shinkin Central Bank Shinki Co., Ltd. Shinsei Bank Ltd. Showa Denko America, Inc. Showa Leasing (U.S.A.) Inc. Showa Leasing Co., Ltd.
Sidley Austin Brown & Wood LLP	Largest Unsecured Creditors other than Bondholders; Professionals Retained by the Company	Sidley Austin Brown & Wood LLP
Sills Cummis Epstein & Gross P.C.	Professionals Retained by the Company	Sills Cummis Epstein & Gross
Sola Ltd. Royal Bank of America	Litigation Claimant	Sola Ltd
Sonnenschein Nath & Rosenthal	Professionals Retained by the Company	Sonnenschein, Nath & Rosenthal LLP
Southern California Edison Company	Selected Derivative Counterparty	Southern California Edison
Standard & Poor's Corp.	One of the Largest Holders of Trade Debt	Standard & Poor's Rating Services Standard & Poor's Securities Evaluations
Standard Chartered Bank	Largest Unsecured Creditors other than Bondholders	Standard Chartered Bank Standard Chartered Bank (Hong Kong) Ltd.
State Street Bank and Trust	Litigation Claimant	State Street Bank and Trust and affiliates

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
Storage Technology Corp.	One of the Largest Holders of Trade Debt	Sun Microsystems Computer Corp. Sun Microsystems, Inc.
Sun Life Assurance Co. of Canada	50 Largest Bondholders	MFS Fund Distributors, Inc. MFS Investment Management Sun Life Assurance Company of Canada Sun Life Assurance Company of Canada (US) Sun Life Financial Sun Life Insurance and Annuity Company of New York Sun Life Insurance Company
Sunamerica Life Insurance Company	Selected Derivative Counterparty	SunAmerica Life Insurance Company
Sungard Securities Finance Ltd.	One of the Largest Holders of Trade Debt	Sungard Data Systems, Inc.
Sunrise Finance Co., Ltd.	Related Entity	Sunrise Finance
Tac Americas, Inc.	One of the Largest Holders of Trade Debt	Square D
Tata Consultancy Services	Largest Holders of Trade Debt; Largest Unsecured Creditors other than Bondholders	TCS Fund
Teachers Insurance and Annuity Association of America	50 Largest Bondholders; Significant Leases	TIAA Global Markets, Inc. TIAA Structured Finance CDO TIAA Structured Finance CDO I TIAA-CREF TIAA-CREF Investment Management LLC
Telwares, Inc.	Significant Leases	TSL Holdings, Inc.
Thayer Group Limited Thayer Properties (Jersey) Ltd. Thayer Properties Limited	Related Entities	Thayer Interactive Group
Thomson Financial	One of the Largest Holders of Trade Debt	Reuters America, Inc. Thomson Financial Thomson MDC (Master Data Center) Thomson U.S. Holdings Inc.
Thrivent Financial for Lutherans	50 Largest Bondholders	Thrivent Financial for Lutherans Thrivent Investment Management

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
TransAmerica Financial Life Ins. Co. TransAmerica Life Ins. Co. TransAmerica Occidental Life Ins. Co.	Selected Derivative Counterparty 50 Largest Bondholders Selected Derivative Counterparty	TransAmerica Financial Life Insurance Co. TransAmerica Funds
University of Pittsburgh	Selected Derivative Counterparty	MPC MPC Computers, LLC
Van Kampen Asset Management	50 Largest Bondholders	Van Kampen Funds
Vanguard Group Incorporated	50 Largest Bondholders	The Vanguard Group Inc.
Varel Funding Corp. Varel International Ind., L.P.	Principal Investments	Estudio Beccar Varela
Western Asset Management Company	50 Largest Bondholders	Western Asset Floating Western Asset Management Company
Wexford Capital LLC	Member of Ad Hoc or Unofficial Creditors' Committees	Wexford Capital
William Gordon	Officer	William J.J. Gordon Trust William Phillip Gordon
Willkie Farr & Gallagher LLP	Professionals Retained by the Company	Willkie Farr & Gallagher
Wombat Financial Software, Inc.	One of the Largest Holders of Trade Debt	Amex-Global LS Fund NYSE Euronext
York Capital Management	Member of Ad Hoc or Unofficial Creditors' Committees	Anchorage Capital Master Offshore Ltd. Bearingpoint Unsecured Creditors Committee Caspian Capital Partners L.P. Caspian Select Credit Master Fund Ltd. Drawbridge Special Opportunities Advisors LLC FCE Bank Bondholder Group Fortress Credit Opportunities Advisors LLC Highbridge Principal Strategies (UK) LLP Kremikovtzi Ad Hoc Bondholder Committee Longacre Fund Management LLC Marathon Asset Management Mariner Investment Group LLC Monier Senior Lender Group Precision Partners First Lien Lender Group Sandell Asset Management Corp. Third Point LLC VAT Use York Capital Management N/H FCE Bank Bondholder Group

INTERESTED PARTY	RELATIONSHIP TO THE DEBTORS	CLIENTS AND THEIR AFFILIATES (OR POTENTIAL AFFILIATES)
		York Arizona Office Associates, LP York Capital York Capital Group York Capital Management York International Corporation York Long Point Associates, LP York Moorpark
Zurich American Insurance Company	One of the 50 Largest Bondholders	ZCM Capital Zurich American Insurance Company Zurich American Insurance Group Zurich Insurance Company Zurich Insurance Company, Japan Branch

SCHEDULE 3

Clients Currently Represented by Bingham In Connection with the Lehman Chapter 11 Cases¹

Abdiel Capital Advisors LLC
Aetna Life Insurance Company
Anadarko Petroleum Corporation
Appaloosa Investment L.P.
Arrowgrass Capital Partners LLP
The Baupost Group, L.L.C.
Bridgewater Associates
Cyrus Capital Partners, L.P.
Davidson Kempner Capital Management LLC
Deutsche Bank AG
Elliott Associates L.P.
Evercore Trust Company, N.A.
Harbert Management Corporation
Harbinger Capital Partners
Icahn Capital L.P.
International Power America, Inc.
John Hancock Life Insurance Company
Lehman Brothers Real Estate Partners, L.P.
MacKay Shields, LLC
Massachusetts Mutual Life Insurance Company
Meister, Robert
Metropolitan Life Insurance Company
Mizuho Bank, Ltd.
Nicholas Advisors, Inc.
New York Life Investment Management LLC
Pioneer Investment Management USA
PPM America, Inc.
Promerica Hedge, LLC
Putnam Investments LLC
Radcliffe SPC, Ltd.
Silver Point Capital L.P.
Standard General L.P.
State Street Bank and Trust Co.
TIAA Global Markets, Inc.
Transamerica Asset Management Group
UBS AG
Wexford Capital LP

¹ In addition to the entities described here, Bingham may also represent certain of the affiliates of such entities in connection with the Debtors' chapter 11 cases.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
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LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
	:
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**ORDER PURSUANT TO SECTIONS 327(E) AND 328(A) OF THE
BANKRUPTCY CODE AUTHORIZING THE EMPLOYMENT
AND RETENTION OF BINGHAM MCCUTCHEEN LLP
AS SPECIAL COUNSEL, *NUNC PRO TUNC* TO AUGUST 1, 2009**

Upon consideration of the application, dated August 14, 2009 (the "Application"), of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors"), pursuant to sections 327(e) and 328(a) of title 11 of the United States Code (the "Bankruptcy Code"), for authorization to employ and retain, *nunc pro tunc* to August 1, 2009, Bingham McCutchen LLP ("Bingham") as special counsel; and upon the Declaration of Rajiv Madan, Esq. (the "August 2009 Madan Declaration"), a partner at Bingham, which was filed with the Court on August 1, 2009 (Docket No. 4636); and the Court being satisfied, based on the representations made in the Application and the August 2009 Madan Declaration, that Bingham represents no interest adverse to the Debtors or the Debtors' estates with respect to the matters upon which it is to be engaged, under section 327 of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and the Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order M-61 Referring to Bankruptcy Judges for the Southern District of New York Any and All Proceedings Under Title

11, dated July 10, 1984 (Ward, Acting C.J.); and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided in accordance with the procedures set forth in the amended order entered February 13, 2009 governing case management and administrative procedures [Docket No. 2837] to (i) the United States Trustee for the Southern District of New York (the “U.S. Trustee”); (ii) the attorneys for the Official Committee of Unsecured Creditors (the “Creditors’ Committee”); (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; and (vi) all parties who have requested notice in these chapter 11 cases, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Application is in the best interests of the Debtors, their estates and creditors, and all parties in interest and that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Application is granted; and it is further

ORDERED that, in accordance with sections 327(e) and 328(a) of the Bankruptcy Code, Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”), the Debtors are hereby authorized to employ and retain Bingham as special tax counsel to the Debtors on the terms set forth in the Application and this order, effective *nunc pro tunc* to August 1, 2009; and it is further

ORDERED that Bingham shall apply for compensation and reimbursement of expenses in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules and orders of the Court, guidelines established by the U.S. Trustee, and such other procedures that have been or may be fixed by order of this Court, including but not limited to the Court's Third Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals [Docket No. 4165] and the Court's Order Appointing a Fee Committee and Approving a Fee Protocol [Docket No. 3651].

Dated: August ____, 2009
New York, New York

THE HONORABLE JAMES M. PECK,
UNITED STATES BANKRUPTCY JUDGE